



**Department of
Taxation**

Tax.Ohio.gov



Ohio Department of Taxation

1099-R Upload Specifications

Version 1

October 2023

1099-R UPLOAD SPECIFICATIONS

The specifications for tax year 2023 Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. submitted in calendar year 2024, are contained in this document.

The Ohio Department of Taxation (ODT) follows the 1099-R layout required by the Internal Revenue Service in Publication 1220.

Ohio law requires all employers and retirement system payers to electronically file returns and submit income statements (W-2s & 1099-Rs) to the Department per Ohio Revised Code 5747.07, 5747.071 and Ohio Administrative Rule 5703-7-19. Effective for tax year 2023, all employers and retirement system payers who file and pay their employer withholding taxes electronically will be required to upload their 1099-R information electronically through the W-2/1099 Upload feature on the Ohio Business Gateway. No paper IT 3 is required to be filed, the W-2/1099 Upload feature creates an IT 3 from the 1099-R information submitted.

You are required to maintain tax records, including 1099-R information, for a period of at least four (4) years from the due date. If the information is not submitted to the agency, ODT may request 1099-R information when conducting compliance programs.

Files must contain 1099-R information for each recipient from whom you withheld Ohio individual income tax or Ohio school district income tax during the reported year. Also include recipients who were Ohio residents but did not have Ohio individual income tax or Ohio school district tax withheld from their distribution.

Do not include your Federal Employer Identification Number (FEIN) in the file name. The file name will be included in the subject line and body of the email notification. The email will advise on whether the file was successfully uploaded.

The due date to file 1099-Rs is **January 31, 2024**.

This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information.

WHAT'S NEW

Record Changes

- For tax year 2023, there are no record layout changes.

Filing Reminders

- All employers and retirement system payers who file and pay their employer withholding taxes electronically will be required to upload their 1099-R information electronically through the W-2/1099 Upload feature on the Ohio Business Gateway.
- The file must only include 1099-Rs.
- Make sure that your data file is in text (.txt) format.
- The .txt extension must be in lowercase.
- Ohio does not accept files in a PDF format or files that were converted to text from a PDF format.
- If the file is 5MB or larger, please zip the file (DO NOT password protect the zipped files).
- File size limit is 50 MB.
- Ohio is not able to process multiple data files in a .ZIP file.
- All records must include an end of field distinction. This can be accomplished by inserting a Hard (Carriage) return/Line Feed at the end of the record.
- All records must have a FIXED length of 750 positions.
- Make sure each data file submitted is complete (T-A-B-B-B-C-K-F Records).
- Be sure to confirm that the tax year entered in the Issuer Record (A Record) is correct.
- Be sure the Employer Identification Number (EIN) is entered correctly in the Issuer Record (A Record).
- Do not use any FEINs in the naming of the 1099-R file.
- Filing due date is January 31, 2024.
- If you have any questions concerning the 1099-R specifications, please contact:
IncomeStatementsEWT@tax.ohio.gov

SUBMITTING 1099-R INFORMATION TO THE STATE OF OHIO

Upload the 1099-R information using the link and instructions below.

gateway.ohio.gov

1. Log into the appropriate Ohio Business Gateway account.
2. Select the W-2/1099 Upload feature located in the Employer Withholding service area.
3. Select the "Upload a New File" button.
4. Select the "Type of Income Statement" from the dropdown menu.
5. Review and update the default email address; an email will be sent to this address after the file is submitted.
6. Browse your computer for the 1099-R file to be uploaded.
7. Once the 1099-R file is selected, submit the file.
8. When the 1099-R file is processed, you will be notified via email whether the 1099-R file was successfully uploaded.
9. If the 1099-R file is not successfully uploaded, log back into the Ohio Business Gateway. Using the W-2/1099 Upload feature, select the "W-2/1099 Upload File History" and review the file that was not successfully uploaded. Correct the 1099-R file and resubmit following steps 3-7.

Reminders:

The file(s) must be in a text format. All files 5 MB or larger must be zipped (do not password protect the file). The maximum file size is 50 MB. The record length is 750 fixed. It is not necessary to obtain filing administrator access for a client prior to uploading a data file on their behalf via the Ohio Business Gateway. Clients will not be able to view the history of any uploads submitted by software vendors or payroll service providers. The Ohio Business Gateway and W-2/1099 Upload are Google Chrome friendly. Attempts to upload using other browsers may lead to complications or inability to access the upload feature.

DATA REQUIREMENTS AND RECORD DESCRIPTIONS

Your 1099-R file must contain the following record types, which are described in detail in subsequent pages:

TRANSMITTER RECORD: **Required.**

CODE T

The CODE T record MUST be the FIRST data record on each file and identifies the organization transmitting the file.

ISSUER RECORD: **Required.**

CODE A

The CODE A record MUST be the SECOND data record on each file and identifies the issuer (the institution or person making payments), the type of document being reported and other miscellaneous information.

PAYEE RECORD: **Required.**

CODE B

The CODE B record is used to identify the payee, the specific payment amounts and information pertinent to the form.

SUMMARY OF ISSUER RECORD: **Required.**

CODE C

The CODE C record is used for the summary of payee "B" records and money amounts for each issuer per type of return.

SUMMARY OF STATE(S) TOTALS: **Required.**

CODE K

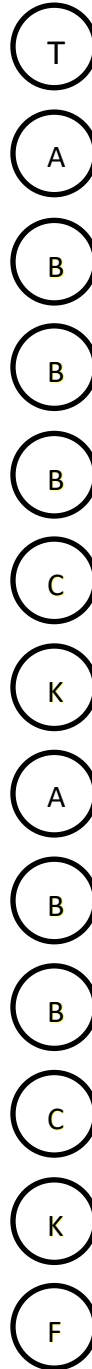
The CODE K record is used for the summary of state totals. Each state will have a separate "K" record.

TOTAL RECORD: **Required.**

CODE F

The CODE F record is the end of the transmission.

Transmitters of 1099-R information for multiple employers can avoid creating a separate file for each employer by arranging the records as shown in the following example:



Transmitter “T” Record General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A replacement file will be requested if the “T” Record is not present.

- Transmitter “T” Record is the first record on each file and is followed by an Issuer “A” Record.
- All records must be a fixed length of 750 positions.
- Do not use punctuation in the name and address fields.
- The Transmitter “T” Record contains critical information used when it is necessary for ODT to contact the transmitter.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions for the indicated length.
- All alpha characters entered in the “T” Record must be upper case, except an email address which may be case sensitive.

Record Name: Transmitter “T” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “T.”
2-5	Payment Year	4	Required. Enter “2023.” If reporting prior year data, report the year which applies (2022, 2021, etc.) and set the Prior Year Data Indicator in field position 6.
6	Prior Year Data Indicator	1	Required. Enter “P” only if reporting prior year data. Otherwise, enter a blank. Do not enter a “P” if the tax year is 2023. You cannot mix tax years within a file.
7-15	Transmitter’s TIN	9	Required. Enter the transmitter’s nine-digit taxpayer identification number (TIN).
16-20	Transmitter Control Code	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	Required for test files only. Enter a “T” if this is a test file. Otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter “1” (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.

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Record Name: Transmitter "T" Record (continued)			
Field Position	Field Title	Length	General Field Description
30-69	Transmitter Name	40	Required. Enter the transmitter name. Left justify the information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.
110-149	Company Name	40	Required. Enter company name associated with the address in field positions 190-229.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	Required. Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent. For U.S. address, the issuer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code. For foreign address, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).
230-269	Company City	40	Required. Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	Required. Enter U.S. Postal Service state abbreviation. Use a postal abbreviation as shown in Appendix A.
272-280	Company ZIP Code	9	Required. Enter the nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks.
281-295	Blank	15	Enter blanks.
296-303	Total Number of Payees	8	Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.
304-343	Contact Name	40	Required. Enter the name of the person to contact when problems with the file or transmission are encountered.

Record Name: Transmitter "T" Record (continued)									
Field Position	Field Title	Length	General Field Description						
344-358	Contact Telephone Number & Extension	15	<p>Required. Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.</p> <p>Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.</p>						
359-408	Contact Email Address	50	<p>Required if available. Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify.</p>						
409-499	Blank	91	Enter blanks.						
500-507	Record Sequence Number	8	<p>Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1) since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.</p>						
508-517	Blank	10	Enter blanks.						
518	Vendor Indicator	1	<p>Required. If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below.</p> <table border="1" data-bbox="773 1425 1458 1734"> <thead> <tr> <th>Definition</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Software was purchased from a vendor or other source.</td> <td>V</td> </tr> <tr> <td>Software was produced by in-house programmers.</td> <td>I</td> </tr> </tbody> </table> <p>Note: An in-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, fields 519-558 titled Vendor Name are not required.</p>	Definition	Indicator	Software was purchased from a vendor or other source.	V	Software was produced by in-house programmers.	I
Definition	Indicator								
Software was purchased from a vendor or other source.	V								
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Record Name: Transmitter "T" Record (continued)			
Field Position	Field Title	Length	General Field Description
519-558	Vendor Name	40	Required. Enter the name of the company from whom the software was purchased. If the software is produced in-house, enter blanks.
559-598	Vendor Mailing Address	40	Required. Enter the mailing address. If the software is produced in-house, enter blanks. For U.S. address, the issuer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code. For foreign address, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).
599-638	Vendor City	40	Required. Enter the city, town, or post office. If the software is produced in-house, enter blanks.
639-640	Vendor State	2	Required. Enter U.S. Postal Service state abbreviation. Use a postal abbreviation as shown in Appendix A. If the software is produced in-house, enter blanks.
641-649	Vendor ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, fill unused positions with blanks. Left justify. If the software is produced inhouse, enter blanks.
650-689	Vendor Contact Name	40	Required. Enter the name of the person to contact concerning software questions. If the software is produced in-house, enter blanks.
690-704	Vendor Contact Telephone Number & Extension	15	Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. If the software is produced in-house, enter blanks.
705-739	Blank	35	Enter blanks.
740	Vendor Foreign Entity Indicator	1	Enter "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

Issuer "A" Record General Field Descriptions

The second record on the file must be an Issuer "A" Record.

The Issuer "A" Record identifies the person making payments. The issuer will be held responsible for the completeness, accuracy, and timely submission of electronic files. Examples of an issuer include:

- Recipient of mortgage payments
- Recipient of student loan interest payments
- Educational institution
- Broker
- Person reporting a real estate transaction
- Barter exchange
- Creditor
- Trustee or issuer of any IRA or MSA plan
- Lender who acquires an interest in secured property or who has a reason to know that the property has been abandoned

A transmitter may include Payee "B" Records for more than one issuer in a file; however, each group of "B" Records must be preceded by an "A" Record and followed by an End of Issuer "C" Record. **The Department of Taxation requests that only 1099-Rs are included in the file submitted to Ohio.**

The number of "A" Records depends on the number of issuers. Do not submit separate "A" Records for each payment amount being reported. For example, if an issuer is filing Form 1099-R to report Amount Codes 1, 2, 4, and 9, all four amount codes should be reported under one "A" Record, not four separate "A" Records.

The maximum number of "A" Records allowed in a file is 99,000. All records must be a fixed length of 750 positions. All alpha characters entered in the "A" Record must be upper case.

For all fields marked "Required," the transmitter must provide the information described under "General Field Description". For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

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Record Name: Issuer "A" Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter an "A."
2-5	Payment Year	4	Required. Enter "2023." If reporting prior year data, report the year which applies (2022, 2021, etc.).
6	Combined Federal/ State Filing Program	1	Required for CF/SF. Enter "1" (one) if approved and submitting information as part of the CF/SF Program or if submitting a test file in order to obtain approval for the CF/SF Program. Otherwise, enter a blank. Note 1: If the Issuer "A" Record is coded for CF/SF, there must be coding in the Payee "B" Records and the State Totals "K" Records. Note 2: If "1" (one) is entered in this field position, be sure to code the Payee "B" Records with the appropriate state code. Ohio = 39.
7-11	Blank	5	Enter blanks.
12-20	Issuers Taxpayer Identification Number (TIN)	9	Required. Enter the valid nine-digit taxpayer identification number assigned to the issuer. Do not enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN. Note: For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).
21-24	Issuer Name Control	4	Enter the four characters of the name control or enter blanks.
25	Last Filing Indicator	1	Enter "1" (one) if this is the last year this issuer name and TIN will file information returns electronically or on paper. Otherwise, enter a blank.

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Record Name: Issuer "A" Record (continued)							
Field Position	Field Title	Length	General Field Description				
26-27	Type of Return	2	<p>Required. Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">TYPE OF RETURN</td> <td style="text-align: center;">CODE</td> </tr> <tr> <td style="text-align: center;">1099-R</td> <td style="text-align: center;">9</td> </tr> </table>	TYPE OF RETURN	CODE	1099-R	9
TYPE OF RETURN	CODE						
1099-R	9						
28-45	Amount Codes	18	<p>Required. Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks.</p> <p>Note: A type of return and an amount code must be present in every Issuer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate instructions for Form 1099-R.</p>				

Record Name: Issuer "A" Record (continued)																									
Field Position	Field Title	Length	General Field Description																						
	Amount Codes		For Reporting Payments on Form 1099-R:																						
	Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross distribution</td> <td>1</td> </tr> <tr> <td>Taxable amount (see Note 1)</td> <td>2</td> </tr> <tr> <td>Capital gain (included in Amount Code 2)</td> <td>3</td> </tr> <tr> <td>Federal income tax withheld</td> <td>4</td> </tr> <tr> <td>Employee contributions/designated Roth contributions or insurance premiums</td> <td>5</td> </tr> <tr> <td>Net unrealized appreciation in employer's securities</td> <td>6</td> </tr> <tr> <td>Other</td> <td>8</td> </tr> <tr> <td>Total employee contributions</td> <td>9</td> </tr> <tr> <td>Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)</td> <td>A</td> </tr> <tr> <td>Amount allocable to IRR within 5 years</td> <td>B</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross distribution	1	Taxable amount (see Note 1)	2	Capital gain (included in Amount Code 2)	3	Federal income tax withheld	4	Employee contributions/designated Roth contributions or insurance premiums	5	Net unrealized appreciation in employer's securities	6	Other	8	Total employee contributions	9	Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)	A	Amount allocable to IRR within 5 years	B
Amount Type		Amount Code																							
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Net unrealized appreciation in employer's securities		6																							
Other		8																							
Total employee contributions		9																							
Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)		A																							
Amount allocable to IRR within 5 years		B																							
		<p>Note 1: If the taxable amount cannot be determined, enter a "1" (one) in position 547 of the "B" Record. Payment Amount 2 must contain zeros.</p> <p>Note 2: Report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" (one) in field position 548 of the Payee "B" Record.</p>																							

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Record Name: Issuer "A" Record (continued)									
Field Position	Field Title	Length	General Field Description						
46-51	Blank	6	Enter blanks.						
52	Foreign Entity Indicator	1	Enter "1" (one) if the issuer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank.						
53-92	First Issuer Name Line	40	Required. Enter the name of the issuer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Issuer Name Line Field, if applicable). Left justify information and fill unused positions with blanks. Delete extraneous information.						
93-132	Second Issuer Name Line	40	If position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent. If position 133 contains a "0" (zero), this field may contain either a continuation of the First Issuer Name Line or blanks. Left justify the information. Fill unused positions with blanks.						
133	Transfer Agent Indicator	1	<p>Required. Enter the appropriate numeric code from the table below.</p> <table border="1"> <thead> <tr> <th>Meaning</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.</td> <td align="center">1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).</td> <td align="center">0</td> </tr> </tbody> </table>	Meaning	Code	The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.	1	The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).	0
Meaning	Code								
The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.	1								
The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).	0								

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Record Name: Issuer "A" Record (continued)			
Field Position	Field Title	Length	General Field Description
134-173	Issuer Shipping Address	40	<p>Required. If position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the issuer. The street address includes street number, apartment or suite number, or P.O. Box address if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the issuer city, state, and ZIP Code must be reported as 40-, 2-, and 9-position fields, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p>
174-213	Issuer City	40	<p>Required. If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter issuer city, town, or post office city. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p>
214-215	Issuer State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviation. Use a postal abbreviation as shown in Appendix A.</p>
216-224	Issuer ZIP Code	9	<p>Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in "A" Record, field position 52 Foreign Entity Indicator.</p>
225-239	Issuer Telephone Number & Extension	15	<p>Enter the issuer telephone number and extension. Omit hyphens. Left justify the information and fill unused positions with blanks.</p>
240-499	Blank	260	<p>Enter blanks.</p>

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Record Name: Issuer "A" Record (continued)			
Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee “B” Record General Field Descriptions

The “B” Record contains the payment information from information returns.

- The record layout for field positions 1 through 543 is the same for all types of returns.
- Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.
- Allow for all 18 Payment Amount Fields. For the fields not used, enter “0” (zeros).
- All records must be a fixed length of 750 positions.
- All alpha characters must be upper case.
- Do not use decimal points (.) to indicate dollars and cents.

For all fields marked “**Required**,” the transmitter must provide the information described under “General Field Description.” For those fields not marked “**Required**,” the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

A field is also provided for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. The IRS does not use the data provided in the Special Data Entries Field; therefore, the IRS program does not check the content or format of the data entered in this field. It is the filer’s option to use the Special Data Entries Field.

Following the Special Data Entries Field, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. The information is not used by the IRS but is required by the Ohio Department of Taxation.

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Record Name: Payee "B" Record											
Field Position	Field Title	Length	General Field Description								
1	Record Type	1	Required. Enter "B."								
2-5	Payment Year	4	Required. Enter "2023." If reporting prior year data, report the year which applies (2022, 2021, etc.).								
6	Corrected Return Indicator (See Note)	1	<p>Required for corrections only.</p> <p>Indicates a corrected return. Enter the appropriate code from the following table.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Definition</th> <th style="text-align: center;">Code</th> </tr> </thead> <tbody> <tr> <td>For a one-transaction correction or the first of a two- transaction correction</td> <td style="text-align: center;">G</td> </tr> <tr> <td>For a second transaction of a two-transaction correction</td> <td style="text-align: center;">C</td> </tr> <tr> <td>For an original return</td> <td style="text-align: center;">Blank</td> </tr> </tbody> </table> <p>Note: C, G, and non-coded records must be reported using separate Issuer "A" Records.</p>	Definition	Code	For a one-transaction correction or the first of a two- transaction correction	G	For a second transaction of a two-transaction correction	C	For an original return	Blank
Definition	Code										
For a one-transaction correction or the first of a two- transaction correction	G										
For a second transaction of a two-transaction correction	C										
For an original return	Blank										
7-10	Name Control	4	<p>If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the "B" Record. Otherwise, enter blanks. Last names of less than four characters must be left justified and fill the unused positions with blanks.</p> <p>Special characters and embedded blanks must be removed.</p>								

Record Name: Payee "B" Record (continued)

Field Position	Field Title	Length	General Field Description																		
11	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>ITIN</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>ATIN</td> <td>An adopted individual prior to the assignment of an 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	ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2	ATIN	An adopted individual prior to the assignment of an SSN	2	N/A	If the type of TIN is not determinable, enter a blank	Blank
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EIN	A business, organization, some sole proprietors, or other entity	1																			
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ATIN	An adopted individual prior to the assignment of an SSN	2																			
N/A	If the type of TIN is not determinable, enter a blank	Blank																			
12-20	Payee's Taxpayer Identification Number (TIN)	9	<p>Required. Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.</p> <p>If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.</p> <p>Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099-R, refer to General Instructions for Certain Information Returns for reporting instructions.</p>																		

Ohio Department of Taxation 1099-R Tax Year 2023 V 1

Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
21-40	Issuers Account Number for Payee	20	Required if submitting more than one information return of the same type for the same payee. Enter any number assigned by the issuer to the payee that can be used by the IRS to distinguish between information returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if an issuer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are required. A payee's account number may be given a unique sequencing number, such as 01, 02, or A, B, etc., to differentiate each reported information return. Do not use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks.
41-44	Issuers Office Code	4	Enter the office code of the issuer. Otherwise, enter blanks. For issuers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.

Ohio Department of Taxation 1099-R Tax Year 2023 V 1

Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
45-54	Blank	10	Enter blanks.
Payment Amount Fields (Must be numeric)			Required. Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments. Payment amounts must be right justified, and unused positions filled with zeros.
Caution: If payment amounts exceed the 12 field positions allotted, a separate Payee "B" Record must be submitted for the remainder. The files cannot be exactly the same to avoid duplicate filing discrepancies. For example: For Form 1099-R reporting 12,000,000,000.00, the first "B" record would show 8,000,000,000.00 and the second "B" record would show 4,000,000,000.00. One substitute Form 1099-R may be sent to the recipient aggregating the multiple Forms 1099-R.			
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the "A" Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the "A" Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the "A" Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the "A" Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record.

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Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the "A" Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the "A" Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the "A" Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the "A" Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the "A" Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the "A" Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the "A" Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the "A" Record.
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the "A" Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the "A" Record.
247-258	Payment Amount H*	12	The amount reported in this field represents payments for Amount Code H in the "A" Record.
259-270	Payment Amount J*	12	The amount reported in this field represents payments for Amount Code J in the "A" Record.
271-286	Blank	16	Enter Blanks
<p>*Note: If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this publication must be followed for electronic filing.</p>			
287	Foreign Country Indicator	1	<p>If the address of the payee is in a foreign country, enter a "1" (one) in this field. Otherwise, enter blank. When filers use the foreign country indicator, they may use a free format for the payee city, state, and ZIP Code.</p> <p>Enter information in the following order: city, province or state, postal code, and the name of the country. Do not enter address information in the First or Second Payee Name Lines.</p>

Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
288-327	First Payee Name Line	40	<p>Required. Enter the name of the payee (preferably last name first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the Payee "B" Record.</p> <p>Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines.</p> <p>Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099-R, see the General Instructions for Certain Information Returns for reporting instructions.</p>
328-367	Second Payee Name Line	40	<p>If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the "B" Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to the IRS as possible to identify the payee associated with the TIN. See the Note under the First Payee Name Line. Left justify the information and fill unused positions with blanks.</p>
368-407	Payee Mailing Address	40	<p>Required. Enter the mailing address of the payee.</p> <p>The street address should include number, street, apartment or suite number, or P.O. Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>Do not enter data other than the payee's mailing address.</p>
408-447	Blank	40	Enter blanks.

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Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
448-487	Payee City	40	Required. Enter the city, town, or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.
488-489	Payee State	2	Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Use a postal abbreviation as shown in Appendix A.
490-498	Payee ZIP Code	9	Required. Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Country Indicator located in position 247 of the "B" Record. If only the first five-digits are known, left justify the information and fill the unused positions with blanks.
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004", and so on until the final record of the file, the "F" Record.
508-543	Blank	36	Enter blanks.
544	Blank	1	Enter blank.

Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
545-546	Distribution Code	2	<p>Required. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under Section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J, if applicable. Only three numeric combinations are acceptable: Codes 8 and 1, 8 and 2, & 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" Records.</p> <ul style="list-style-type: none"> • Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes. • Distribution Code C can be a stand-alone or combined with Distribution Code D only. • Distribution Code G may be used with Distribution Code 4 only if applicable. • Distribution Code K is valid with Distribution Codes 1, 2, 4, 7, 8, or G. • Distribution Code M can be a stand-alone or combined with Distribution Codes 1, 2, 4, 7, or B.

Record Name: Payee "B" Record (continued)

Field Position	Field Title	Length	General Field Description																										
			<p>For a detailed explanation of distribution codes see the Instructions for Forms 1099-R .</p> <p>See the chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>*Early distribution, no known exception (in most cases, under age 59½)</td> <td>1</td> </tr> <tr> <td>*Early distribution, exception applies (under age 59½)</td> <td>2</td> </tr> <tr> <td>*Disability</td> <td>3</td> </tr> <tr> <td>*Death</td> <td>4</td> </tr> <tr> <td>*Prohibited transaction</td> <td>5</td> </tr> <tr> <td>Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)</td> <td>6</td> </tr> <tr> <td>*Normal distribution</td> <td>7</td> </tr> <tr> <td>*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2023</td> <td>8</td> </tr> <tr> <td>Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> <td>9</td> </tr> <tr> <td>May be eligible for 10-year tax option</td> <td>A</td> </tr> <tr> <td>Designated Roth account distribution</td> <td>B</td> </tr> <tr> <td>Reportable Death Benefits under Section 6050Y(c)</td> <td>C</td> </tr> </tbody> </table>	Category	Code	*Early distribution, no known exception (in most cases, under age 59½)	1	*Early distribution, exception applies (under age 59½)	2	*Disability	3	*Death	4	*Prohibited transaction	5	Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6	*Normal distribution	7	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2023	8	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9	May be eligible for 10-year tax option	A	Designated Roth account distribution	B	Reportable Death Benefits under Section 6050Y(c)	C
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545-546 (continued)	Distribution Code	2	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Category</th> <th style="text-align: center;">Code</th> </tr> </thead> <tbody> <tr> <td>Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411</td> <td style="text-align: center;">D</td> </tr> <tr> <td>Distribution under Employee Plans Compliance Resolution System (EPCRS)</td> <td style="text-align: center;">E</td> </tr> <tr> <td>Charitable gift annuity</td> <td style="text-align: center;">F</td> </tr> <tr> <td>Direct rollover and rollover contribution</td> <td style="text-align: center;">G</td> </tr> <tr> <td>Direct rollover of distribution from a designated Roth account to a Roth IRA</td> <td style="text-align: center;">H</td> </tr> <tr> <td>Early distribution from a Roth IRA (This code may be used with a Code 8 or P)</td> <td style="text-align: center;">J</td> </tr> <tr> <td>Distribution of IRA assets not having a readily available FMV</td> <td style="text-align: center;">K</td> </tr> <tr> <td>Loans treated as deemed distributions under Section 72(p)</td> <td style="text-align: center;">L</td> </tr> <tr> <td>Qualified Plan Loan Offsets</td> <td style="text-align: center;">M</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2023</td> <td style="text-align: center;">N</td> </tr> <tr> <td>*Excess contributions plus earnings/excess deferrals taxable for 2022</td> <td style="text-align: center;">P</td> </tr> <tr> <td>Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)</td> <td style="text-align: center;">Q</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2022 and recharacterized 2023</td> <td style="text-align: center;">R</td> </tr> <tr> <td>*Early distribution from a SIMPLE IRA in first 2 years no known exceptions</td> <td style="text-align: center;">S</td> </tr> </tbody> </table>	Category	Code	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D	Distribution under Employee Plans Compliance Resolution System (EPCRS)	E	Charitable gift annuity	F	Direct rollover and rollover contribution	G	Direct rollover of distribution from a designated Roth account to a Roth IRA	H	Early distribution from a Roth IRA (This code may be used with a Code 8 or P)	J	Distribution of IRA assets not having a readily available FMV	K	Loans treated as deemed distributions under Section 72(p)	L	Qualified Plan Loan Offsets	M	Recharacterized IRA contribution made for 2023	N	*Excess contributions plus earnings/excess deferrals taxable for 2022	P	Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)	Q	Recharacterized IRA contribution made for 2022 and recharacterized 2023	R	*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S
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			Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met	T
			Distribution from ESOP under Section 404(k)	U
			Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W

*If reporting a traditional IRA, SEP, or SIMPLE distribution or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of "1" (one) in position 548 of the Payee "B" Record. **Note:** The trustee of the first IRA must report the recharacterization as a distribution on Form 1099-R (and the original contribution and its character on Form 5498).

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Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
547	Taxable Amount Not Determined Indicator	1	Enter "1" (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the "B" Record cannot be computed. Otherwise, enter a blank. (If the Taxable Amount Not Determined Indicator is used, enter "0s" [zeros] in Payment Amount Field 2 of the Payee "B" Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE Indicator	1	Enter "1" (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion. Otherwise, enter a blank. If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee "B" Record. Do not use the indicator for a distribution from a Roth or for an IRA recharacterization. Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to Instructions for Forms 1099-R for exceptions (Box 2a instructions).
549	Total Distribution Indicator	1	Enter a "1" (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account. Otherwise, enter a blank. Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased, and an issuer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12-20 of the "B" Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers are not required to enter this information for any IRA distribution or for direct rollovers.

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Record Name: Payee "B" Record (continued)			
Field Position	Field Title	Length	General Field Description
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.
556	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.
557-564	Date of Payment	8	Enter date of payment in YYYYMMDD format. (for example, January 5, 2023, would be 20230105). Do not enter hyphens or slashes.
565-662	Blank	98	Enter Blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. This information is required for the Ohio Department of Taxation, if applicable.
735-746	Local Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. This information is required for the Ohio Department of Taxation, if applicable. For State purposes: The Local Income Tax Withheld only applies to School District Income Tax.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Ohio = 39.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

FORM 1099-R DISTRIBUTION CODE CHART 2023

POSITION 546

X – Denotes valid combinations

POSITION 545

	blank	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	J	K	L	M	N	P	Q	R	S	T	U	W
1	X								X			X	X							X	X	X		X						
2	X								X			X	X								X	X	X		X					
3	X													X																
4	X								X		X	X	X				X	X		X	X	X		X						
5	X																													
6	X																													X
7	X										X	X	X							X	X	X								
8	X	X	X		X							X							X	X										
9	X																													
A					X			X																						
B	X	X	X		X			X	X								X				X	X		X						X
C	X													X																
D		X	X	X	X			X					X																	
E	X																													
F	X																													
G	X				X							X								X										
H	X				X																									
J	X								X															X						
K		X	X		X			X	X								X													
L	X	X	X		X			X				X																		
M	X	X	X		X			X				X																		
N	X																													
P	X	X	X		X							X								X										
Q	X																													
R	X																													
S	X																													
T	X																													
U	X											X																		
W	X						X																							

End of Issuer “C” Record General Field Descriptions

The End of Issuer “C” Record consists of the total number of payees and the totals of the payment amount fields filed for each issuer and/or particular type of return. The “C” Record must follow the last “B” Record for each type of return for each issuer. For each “A” Record and group of “B” Records on the file, there must be a corresponding “C” Record.

The End of Issuer “C” Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

Record Name: End of Issuer “C” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “C.”
2-9	Number of Payees	8	Required. Enter the total number of “B” Records covered by the preceding “A” Record. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	Required. Accumulate totals of any payment amount fields in the “B” Records into the appropriate control total fields of the “C” Record. Control totals must be right justified and unused control total fields zero-filled. All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	

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250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Total G	18	
304-321	Control Total H	18	
322-339	Control Total J	18	
340-499	Blank	160	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

State Total “K” Record General Field Descriptions

The State Total “K” Record is a summary for a given issuer and a given state.

Submit a separate “K” Record for each state being reported. The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

The “K” Record contains the total number of payees and the total of the payment amount fields filed by a given issuer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. Refer to the file format diagram on page 6. Example: If an issuer used Amount Codes 1, 3, and 6 in the “A” Record, the totals from the “B” Records coded for this state would appear in Control Totals 1, 3, and 6 of the “K” Record.

Record Name: State Totals “K” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “K.”
2-9	Number of Payees	8	Required. Enter the total number of “B” Records being coded for Ohio. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.

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Record Name: State Totals "K" Record (continued)			
Field Position	Field Title	Length	General Field Description
16-33	Control Total 1	18	Required. Accumulate totals of any payment amount fields in the "B" Records for Ohio being reported into the appropriate control total fields of the appropriate "K" Record. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Control totals must be right justified and fill unused positions with zeros. All control total fields are eighteen positions in length. Do not enter dollar signs, commas, decimal points, or negative payments.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Total G	18	
304-321	Control Total H	18	
322-339	Control Total J	18	
340-499	Blank	160	Enter blanks.

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Record Name: State Totals "K" Record (continued)

Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.
508-706	Blank	199	Enter blanks.
707-724	State Income Tax Withheld Total	18	Aggregate totals of the state income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. This field is required by the Ohio Department of Taxation.
725-742	Local Income Tax Withheld Total	18	Aggregate totals of the local income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. This field is required by the Ohio Department of Taxation.
743-746	Blank	4	Enter blanks.
747-748	Combined Federal/ State Code	2	Required. Enter the CF/SF code assigned to the state which is to receive the information. Ohio = 39.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

End of Transmission "F" Record General Field Descriptions

The End of Transmission "F" Record is a summary of the number of issuers/payees in the entire file. This record must be written after the last "C" Record (or last "K" Record, when applicable) of the entire file.

The "F" Record is a fixed record length of 750 positions.

Record Name: State Totals "F" Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter "F."
2-9	Number of "A" Records	8	Enter the total number of Issuer "A" Records in the entire file. Right justify the information and fill unused positions with zeros or enter all zeros.
10-30	Zero	21	Enter zeros.
31-49	Blank	19	Enter blanks.
50-57	Total Number of Payees	8	If this total was entered in the "T" Record, this field may be blank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

APPENDIX A – POSTAL ABBREVIATIONS AND NUMERIC CODES

U.S. States

STATE	ABBREVIATION	NUMERIC CODE	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

U.S. Territories and Possessions and Military Post Offices

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	The Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Mariana Islands	MP	Central and South America	AA
Puerto Rico	PR		
Virgin Islands	VI		

APPENDIX B – COUNTRY CODES

Country Code Chart

COUNTRY	CODE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA

COUNTRY	CODE
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China, People's Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Democratic Republic of)	CG
Congo (Republic of)	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG

COUNTRY	CODE
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE

COUNTRY	CODE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD

COUNTRY	CODE
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB

COUNTRY	CODE
St Helena	SH
St Kitts and Nevis	SC
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratlly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TT
Togo	TO

COUNTRY	CODE
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC