ONESOURCE TAX INFORMATION REPORTING

2023 STATE FILING BOOK

Document Version 4

THOMSON REUTERS®

DOCUMENT HISTORY

VERSION NUMBER	VERSION DATE	SUMMARY
1	July 6, 2023	Initial publication.
2	December 7, 2023	• Added Form 1099-G to California 592. • Added forms to Kansas State Annual Filings, Massachusetts State Annual Filings, Mississippi State Annual Filings, Montana State Annual Filings. • Added additional information to Northern Mariana Islands and Puerto Rico.
3	January 5, 2024	• Updates were made to the AL state. • AL – Added $1500 threshold statement. • ME, MD – Supports now direct filing only, no CFS filing. • MO, MT – Added 1099-K threshold update.
4	January 17, 2024	Updated 1099-K filing requirements for CA and IL.

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ABOUT THIS GUIDE

This document includes the state filing requirements and state reporting threshold rules for the forms supported by ONESOURCE Tax Information Reporting. This document includes state annual filings and state periodic filings.

Changes since the last version can be found below:

- Updated 1099-K filing requirements for CA and IL.

ALABAMA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-S 1099-SA W-2G	Direct filing of all forms reporting $1500 or more in payments, or forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only the corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	File forms through IRS Combined Federal/State Program when reporting $1500 or more, regardless of state withholding. Direct filing required of forms that have state withholding regardless of threshold amount of $1500. For payers not participating in the CFS program, we apply the $1500 threshold for direct filing in addition to the state withholding requirement.	
1099-K	Direct filing required of forms as per 1220 format where recipient state or taxable state is Alabama.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Alabama.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://myalabamataxes.alabama.gov/_/

Filing Format Modified EFW2 format for all annual filings to report withholding

CFS Participant Yes

Additional Information

- Alabama requires reporting of all 1099-Ks. ONESOURCE Tax Information Reporting includes 1099-K filing through state annual filing.
- Reconciliation information Form A-3 must be entered online after file submission.

> Alabama requires a combined filing of W-2 and 1099 information. The 1099 information is only directly reportable when there is state withholding. Occasionally, a recipient may have multiple forms from the same paying entity where one form has withholding and the other does not. When this happens, the form with state withholding is included in the electronic filing. The form without withholding is filed on paper.

- There are two possible formats for the AL Payer State ID:
  - Numbers below 700000 need to be entered and formatted with leading zeros in the Payer State ID on the Payer record. For example, state ID 699999 needs to be entered as 0000699999.
  - Numbers 700000 and above begin with a R. For example, state ID R700001 needs to be entered as R700001000 in the State ID of the Payer record.
- A template can be found at: http://revenue.alabama.gov/withholding/a3bulkWkSheet.cfm
- 1099 and W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

> The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC W-2	Form must exist with Alabama as the taxable state.

Filing Due Date Within seven days from the date of hire or re-employment (Employers reporting electronically may transmit twice monthly, not less than twelve days nor more than sixteen days apart)

Filing Method Electronic Upload

Electronic Filing URL https://labor.alabama.gov/nh/NewHireEfile/LogIn.aspx

Supporting Documentation https://labor.alabama.gov/nh/new-hire.aspx

ALASKA

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC W-2	Form must exist with Alaska as the taxable state.

Filing Due Date Within 20 days from the date of hire or re-employment (Employers reporting electronically may transmit twice monthly, not less than twelve days nor more than sixteen days apart)

Filing Method Electronic Upload

Electronic Filing URL https://my.alaska.gov/

Supporting Documentation

- https://childsupport.alaska.gov/docs/childsupportserviceslibraries/default-document-library/employer_new_hire_reporting_user_instructions
- https://childsupport.alaska.gov/child-support-services/employers/new-hire-data-elements

ARIZONA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-G 1099-MISC 1099-NEC 1099-R	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-INT 1099-K 1099-MISC 1099-OID 1099-PATR	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Arizona.	
W-2G	Direct filing required of forms that have state withholding.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://efile.AZTaxes.gov/AZFSETPortal

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://azdor.gov/sites/default/files/2023-03/PUBLICATION_701.pdf
- https://azdor.gov/businesses-arizona/withholding-tax/employer-withholding-filing-obligations
- https://azdor.gov/e-file-process/e-services-w-2-1099

Additional Information

- Arizona transmittal Form A1-T must be included with the filing if Form A1-R or A1-APR are filed electronically.
- ONESOURCE Tax Information Reporting can generate the multiple 1099 forms types in a single filing output file. However, Arizona does not support multiple 1099 form types in a single file. You are required to generate individual filing output files for Forms 1099-G, 1099-MISC, 1099-NEC, 1099-R and W-2G.

ARKANSAS

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1098-E 1098-T 1099-A 1099-C 1099-LTC 1099-SA 1099-Q 1099-S 5498-ESA 5498-SA W-2G	Direct filing required of forms that have state withholding and/or distribution amounts of $2500 or more. If Arkansas taxes are withheld, filing is required regardless of the threshold amount or current residence.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. No additional filings are required if participating in the IRS Combined Federal/State Program. For payers not participating in the Combined Federal/State Program, we apply the $2500 threshold for direct filing in addition to the state withholding requirement.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Arkansas.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method 1099 filings-Magnetic Media-CD/DVD, W-2 filings-Electronic Upload

Electronic Filing URL https://www.ark.org/w2ffv/app/newSubmission.html

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/Mag_Media2022.pdf

Additional Information File reconciliation information Form AR3MAR on paper.

Send Filings To

Dept. of Finance and Administration
Withholding Branch
PO Box 8055
Little Rock, AR 72203-8055

CALIFORNIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1098-E 1098-T 1099-A 1099-C 1099-LTC 1099-Q 1099-S 5498-ESA W-2G	Direct filing required of forms that are reportable to the IRS. See Additional Information (page 14) for other filing requirements.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. See Additional Information (page 14) for other filing requirements.	
1099-K	Direct filing required of forms that are reportable to the IRS or risdeshare payments that have an amount greater than $600 and the recipient state or taxable state is California.	
1095-B	Direct filing required of forms that are reportable to the IRS for all California full or part time residents.	
1095-C	Direct filing required of forms that are reportable to the IRS for all California full or part time residents. See Additional Information (page 14) for more details on the reporting threshold.	

Filing Due Date Last day of March

Filing Method Electronic Upload

Electronic Filing URL https://swift.ftb.ca.gov/

Filing Format IRS 1220 for 1099 filings

CFS Participant Yes

Supporting Documentation

- https://www.ftb.ca.gov/file/business/information-returns.html
- www.edd.ca.gov/pdf_pub_ctr/de44.pdf

Additional Information

- See State Periodic Filings (page 15) for additional 1099 and W-2 filing requirements.
- Direct filing of IRS reportable forms is required for California residents with reportable income to other states (the taxable state on the form is not California). The IRS Combined Federal/State Program does not satisfy this filing requirement.
- For Form 1095-C, direct filing required of forms that are reportable to the IRS for all California full or part time residents. The form is not reportable if the form has no covered individual with coverage and meets one of the following conditions:
  - Box 14 all months and box 14 individual months are not selected
  - Box 14 all months has 1H selected
  - Box 14 all months is blank and all the box 14 individual months has 1H selected
  - For Form 1099-K, added a new indicator for the rideshare payment TY2023 & Onwards:

    If user selects this new indicator and checks the third party network checkbox then the threshold should be box 1 greater than or equal to $600.

    If user does not select this new indicator, then the threshold should be that of federal which is box 1 greater than $20000 and box 3 greater than 200.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with California as the taxable state. For Form 1099-MISC, box 6 plus the contract amount must be $600.00 or more. For Form 1099-NEC, box 1 plus the contract amount must be $600.00 or more. Forms where income was earned in other states are also reportable when the payer resides in California.

Filing Due Date Within 20 days of paying or contracting for $600 or more in services

Filing Method Electronic Upload

Electronic Filing URL https://eddservices.edd.ca.gov/tap/secure/eservices

Supporting Documentation

- https://edd.ca.gov/Payroll_Taxes/Independent_Contractor_Reporting.htm
- https://edd.ca.gov/pdf_pub_ctr/de542.pdf
- https://edd.ca.gov/pdf_pub_ctr/de573m.pdf
- https://edd.ca.gov/pdf_pub_ctr/de542m.pdf
- 2022 California Employer's Guide (DE 44 Rev. 48 (1-22)

State Quarterly Reporting

California DE9C

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC 1099-R	Form must exist with California as the taxable state and state withholding greater than $0.00.
W-2	Form must exist with California as the taxable state and state wages greater than $0.00.

Filing Due Date Last day of the month following end of quarter (April 30, July 31, October 31 and January 31)

Filing Method Electronic Upload

Electronic Filing URLhttps://eddservices.edd.ca.gov/tap/secure/ctp/silverlight/gentax.html

Supporting Documentation

- https://www.edd.ca.gov/payroll_taxes/Required_Filings_and_Due_Dates.htm#QuarterlyContributionReturnandReportofWages
- http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm

California 592

FORM	FILING REQUIREMENTS
1099-B 1099-DIV 1099-K 1099-INT 1099-OID 1099-PATR 1099-G W-2G	Form must exist with California as the taxable state and state backup withholding greater than $0.00.
1099-MISC	Form must exist with California as the taxable state and state withholding or state backup withholding (for independent contractors) greater than $0.00.

Filing Due Date 15 of the month following the end of quarter (April 15, June 15, September 15 and January 15)

Filing Method Electronic Upload

Electronic Filing URL https://swift.ftb.ca.gov/

Supporting Documentation https://www.ftb.ca.gov/pay/withholding/backup-withholding.html

COLORADO

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Colorado.	
DR21-W	Direct filing required when the sum of ad valorem tax attributed to Stripper Well Production and severance tax withheld is greater than zero.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.colorado.gov/revenueonline/#8

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation for 1099 and W-2 Reporting

- https://tax.colorado.gov/sites/tax/files/Withholding%207.pdf
- https://tax.colorado.gov/withholding-tax-guide

DR21-W Reporting

- https://tax.colorado.gov/DR0021
- https://tax.colorado.gov/sites/tax/files/documents/DR_0021_Book_2022.pdf

Send W-2C Filings To

Colorado Dept of Revenue
1375 Sherman St. Room 634
Denver, CO 80261

Send 1099 Correction Filings To

Colorado Department of Revenue
Discover Section Room 634
PO Box 17087
Denver, CO 80217-0087

Additional Information

- When filing electronically, Colorado requires only a paper transmittal of Forms DR1093 (W-2) and DR1094 (1099) when there is a state withholding balance due or a state overpayment.
- A fillable template can be found at: https://tax.colorado.gov/forms-in-number-order
- Individual Income Tax Guidance Publications | Department of Revenue - Taxation (colorado.gov).

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Colorado as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://newhire.state.co.us/#/public/public-landing/login

Supporting Documentation https://newhire.state.co.us/downloads/co_nh_fixed_file_layout.pdf

CONNECTICUT

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G	Direct filing required of forms that are reportable to the IRS and taxable state is Connecticut.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-DIV 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have Connecticut state withholding. See Additional Information (page 24) for other filing requirements.	
1099-K	Direct filing required of forms that are reportable to the IRS of all Connecticut residents or where the taxable state is Connecticut.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Connecticut.	Corrections of directly filed forms are completed electronically using the TSC. Only corrected statements are required.

Filing Due Date Last day of January. 1099-K filing due within 30 days of federal filing.

Filing Method Electronic Upload

Electronic Filing URL https://drsbustax.ct.gov/AUT/welcomebusiness.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://portal.ct.gov/-/media/DRS/Publications/pubsip/2022/IP-2022-15.pdf
- https://portal.ct.gov/-/media/DRS/Publications/pubsip/2022/IP-2022-16.pdf
- https://portal.ct.gov/DRS/myconneCT/Electronically-filing-Form-W2Wage-and-NonWage-Forms-1099R-1099MISC-and-W2G
- https://portal.ct.gov/DRS/myconneCT/Frequently-Asked-Questions-on-Electronic-Filing-Informational-Returns

Additional Information

- Connecticut requires an electronic submission of reconciliation/transmittal Forms CT-W3 (W-2 filing) and CT-1096 (1099 filing).
- A fillable template can be found at: https://portal.ct.gov/DRS/TSC/1099-and-W-2-Filing/Third-Party-Bulk-Filer-TPBF-Instructions-for-W2-and-1099s
- https://portal.ct.gov/DRS/myconneCT/Electronically-filing-Form-W2Wage-and-NonWage-Forms-1099R-1099MISC-and-W2G
- W-2c filings can be submitted electronically only through the **Key and Send** option. We create a paper filing, which can be mailed or used to **Key and Send** the information.
- Direct filing of reportable 1099-Rs is required for Connecticut even when there is no Connecticut withholding. The IRS Combined Federal/State Program does not satisfy this filing requirement when the taxable state on the form is not Connecticut because the data in the file would not appear to be reportable to Connecticut. As a result, this information would not be forwarded to Connecticut.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Connecticut as the taxable state. Contract amount must be $5000.00 or more.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://www1.ctdol.state.ct.us/newhires/secure/login.asp

Supporting Documentation

- https://www1.ctdol.state.ct.us/newhires/index2.asp
- http://www1.ctdol.state.ct.us/newhires/FAQ.asp?intFAQ=8#8

DELAWARE

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-NEC	Direct filing required of all forms where the form is reportable to the IRS and the taxable state is Delaware or the resident state is Delaware.	
1099-MISC 1099-R	Direct filing required of all forms where the recipient lived in Delaware and there is state withholding. These forms will not be filed through the IRS Combined Federal/State Program.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Delaware.	

Filing Due Date Last day of March (1099-MISC and 1099-R), Last day of January (W-2 and 1099-NEC)

Filing Method Electronic Upload

Electronic Filing URL https://dorweb.revenue.delaware.gov/w2send/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation https://revenue.delaware.gov/frequently-asked-questions/w-2-and-1099-form-faqs/

Additional Information

- In one place, the Delaware website states, "The duty to report 1099-MISC information to the Division of Revenue applies in the case of Forms 1099-MISC issued to persons resident in Delaware or to non-residents of Delaware for work performed within Delaware. Forms 1099-R are required to be reported to Delaware in the case of any person issued a Form 1099-R on which Delaware taxes are reported as withheld." Elsewhere, it says, "Form W-3 should also be used for 1099-R or any other 1099 reports that include Delaware withholding." The previous statement refers to the Delaware reconciliation form, but to ensure complete and accurate information, we use it to validate our logic for direct filing all forms that have State Withholding and are not eligible for filing through the IRS Combined Federal/State Program.
- Beginning with tax year 2022, the W-3 has been replaced with the WTH-REC. Bulk Submitters are required to submit the WHT-REC form electronically.
- The number assigned to your W-2/1099 file after upload (23-####) confirms that your file was received. A confirmation email is no longer sent when files are processed.
- Online submission of test W2/1099 files is no longer supported.
- Questions can be submitted to DOR_W2_1099@delaware.gov.

Mail Any Paper Filings To

State of Delaware
Division of Revenue
PO Box 830
Wilmington, DE 19899-0830

DISTRICT OF COLUMBIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-R	Direct filing required of forms that have state withholding and/or state distribution amounts of $600 or more.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is the District of Columbia.	Corrections of directly filed forms are completed in the EFW2C format. Only corrected statements are required.
1095-B 1095-C	Direct filing required of forms that are reportable to the IRS for all District of Columbia full or part time residents.	Corrections are filed in the format prescribed by the District of Columbia.

Filing Due Date Last day of January (1099 and W-2 filings), Last day of April (1095 filings)

Filing Method Electronic Upload

Electronic Filing URL https://mytax.dc.gov/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings, District of Columbia custom format for 1095 filings

CFS Participant No

Supporting Documentation

- https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2022%20W2_W2C%20instructions%20v1.0%20Final.pdf

Send 1099 Filings To

Office of Tax and Revenue, Attn: RPA
1101 4th Street, SW, FL4
Washington, DC 20024

FLORIDA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-K	Direct filing required of forms that are reportable to the IRS for all Florida residents or where the taxable state is Florida.	Corrections of directly filed forms are completed in the 1220 format.

Filing Due Date Within 30 days of federal filing

Filing Method Electronic Upload

Electronic Filing URL Not available yet

Filing Format IRS 1220 for 1099 filings

CFS Participant No

Supporting Documentation https://www.flsenate.gov/Session/Bill/2023/7062

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Florida as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://servicesforemployers.floridarevenue.com/Pages/home.aspx

Supporting Documentation
https://servicesforemployers.floridarevenue.com/Help%20Content/Electronic%20File%20Layout.aspx

GEORGIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-S 1099-SA W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
1099-K	Direct filing required of forms that are reportable to the IRS of all Georgia residents or where the taxable state is Georgia.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Georgia.	

Filing Due Date Last day of January (W-2), Last day of February (all others)

Filing Method Electronic Upload

Electronic Filing URL https://gtc.dor.ga.gov/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://dor.georgia.gov/employers-tax-guide
- https://dor.georgia.gov/document/document/file-mapping-guide/download

Additional Information Georgia requires an electronic submission of reconciliation/transmittal Form G-1003. The template can be found on the state website.

GUAM

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1098-E 1098-T 1099-A 1099-B 1099-C 1099-CAP 1099-DIV 1099-G 1099-INT 1099-K 1099-LTC 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-Q 1099-R 1099-S 1099-SA 3921 3922 5498 5498-ESA 5498-SA W-2G	All forms that are reportable to the IRS must be directly filed when the taxable state is Guam.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2 W-2GU	Direct filing required of all W-2s that have dollars to report where the taxable state is Guam.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.guamtax.com/

Filing Format Electronic for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://www.guamtax.com/help/help_w2w3.html
- https://www.guamtax.com/help/help_1099.html

Send Filings To

Department of Revenue and Taxation
Government of Guam-1099 Reporting
PO Box 23607
GMF, Guam 96921

HAWAII

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Hawaii.	

Filing Due Date Last day of January (W-2s), Last day of February (1099s)

Filing Method Paper Forms (1099), Electronic Upload (W-2)

Electronic Filing URL https://hitax.hawaii.gov/_/

Filing Format Copies of 1099s, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation http://files.hawaii.gov/tax/news/pubs/12bklta.pdf

Additional Information

- http://files.hawaii.gov/tax/forms/2018/hw3_f.pdf
- https://files.hawaii.gov/tax/forms/2020/n196.pdf
- File reconciliation information Form HW-3 (W-2s) through the electronic filing URL listed above, and Form N-196 (1099s) on paper.

Send 1099 Filings To

Hawaii Department of Taxation
PO Box 3827
Honolulu, HI 96812-3827

IDAHO

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1099-A 1099-C 1099-S	Direct filing required if form is reportable for federal and the property or service is located in Idaho.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-LTC 1099-SA	Direct filing required of forms that have state withholding.	
W-2G	Direct filing required if gambling occurred in Idaho.	
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Idaho.	

Filing Due Date Last day of January (W-2s), Last day of February (1099s)

Filing Method Electronic Upload

Electronic Filing URL https://idahotap.gentax.com/TAP/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://tax.idaho.gov/wp-content/uploads/forms/EIN00009/EIN00009_12-08-2022.pdf
- https://tax.idaho.gov/wp-content/uploads/pubs/EPB00667/EPB00667_12-15-2022.pdf
- https://tax.idaho.gov/wp-content/uploads/forms/EIN00041/EIN00041_12-12-2022.pdf
- https://tax.idaho.gov/wp-content/uploads/pubs/EPB00668/EPB00668_12-15-2022.pdf

Additional Information

- Idaho reconciliation information is included in the RV record of the 1099 and W-2 filings.
- Complete the reconciliation page in its entirety.
- Idaho encourages filing 1099s that report Idaho withholding with the Form 967 filing (January 31) because this can help with the reconciliation process.
- 1099 and W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

ILLINOIS

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-K	Direct filing required of all reportable 1099-Ks where the taxable state is Illinois where Box 1 > $1,000 and more than 4 transactions.	
W-2G	Direct filing required of forms that have state withholding and taxable state is Illinois.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Illinois.	Corrections of directly filed forms are completed in the EFW2C format. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www2.illinois.gov/rev/programs/electronicservices/Pages/electronicw2g.aspx

Filing Format SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://www2.illinois.gov/rev/programs/electronicservices/Pages/1099w2.aspx
- https://www2.illinois.gov/rev/questionsandanswers/Pages/395.aspx
- https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-110.pdf
- https://www2.illinois.gov/rev/research/publications/pubs/Documents/PUB-131-D.pdf

Additional Information

- Per the specifications, W-2, W-2C and W-2G are required.
- Illinois no longer includes Forms 1099-R and 1099-MISC in their electronic filing mandate. The forms are not required to be submitted to Illinois, unless the state requests them. Per Publication 110: "Payers who issue Forms 1099, which report Illinois income tax withheld, may **voluntarily** file these forms electronically through the Illinois FIRE Electronic Transmittal Program or through MyTax Illinois. If you do not electronically file Forms 1099, maintain these records for a period of three years from the due date or payment of the tax, whichever is later. Do not submit any paper returns, media storage devices (magnetic or optical) or email files **unless we specifically request them**. You must make them available to us if and when we request them."
- Illinois has a special threshold limitation for Form 1099-K. The forms are reportable when one of the following conditions is met:
  - The number of payment transactions (reported in box 3) is greater than or equal to four and the gross amount of payment card or third party network transactions (reported in box 1) is greater than $1,000 until TY2022.
  - When box 1 gross payment has amount greater than $20,000 and box 3 number of transactions has number greater than 200 from TY2023 & Onwards.
  - The form meets the federal threshold limitation.
  - The state income tax withheld (reported in box 8) is greater than zero and the recipient state is Illinois, regardless of the taxable state reported on the form.

STATE PERIODIC FILINGS

State Quarterly Reporting

FORM	FILING REQUIREMENTS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-LTC 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 1099-S 1099-SA W-2 W-2G	Form must exist with Illinois as the taxable state and state withholding greater than $0.00.

Filing Due Date Last day of the month following the end of the quarter (April 30, July 30, October 30 and January 31)

Filing Method Electronic Upload

Electronic Filing URL https://mytax.illinois.gov/_/

Filing Format Illinois specified CSV format

Supporting Documentation

- https://tax.illinois.gov/content/dam/soi/en/web/tax/forms/withholding/documents/2020/il-941-schedule-p-csv-instr.pdf

INDIANA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Indiana.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.intax.in.gov/Web/Security/login.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.in.gov/dor/files/guide-w2g-1099.pdf
- https://www.in.gov/dor/files/guide-w2-wh3.pdf
- https://www.in.gov/dor/business-tax/bulk-filing-your-indiana-business-taxes/#StateReturn
- https://www.in.gov/dor/files/guide-bulk-file.pdf

- https://www.in.gov/dor/files/dn05.pdf

Additional Information

- Indiana county data is submitted to the state through the W-2 state filing when the designated Indiana county code is provided in the locality field of the W-2 form(s).
- Indiana allows bulk filing through sFTP for 1120 and EFW2 files. Users who have more than 3,500 records may need to apply as a bulk filer and make themselves sFTP ready.
- While Indiana is a participating state in the IRS Combined Federal/State Filing Program, a copy of your returns must still be submitted directly to the state of Indiana.
- 1099s that do not report withholding of Indiana state or local income tax should not be submitted to the Indiana Department of Revenue.
- For Form 1099-R, Indiana does not recognize the letter, D, in any distribution code.
- 1099 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.
- Indiana requires the Payer State ID to be formatted with no special characters.
- Indiana 1099-R locality codes for local filings are available in Appendix A of Indiana's W-2G and 1099 Filing Requirements Booklet (SP 357), which is available for immediate download at https://forms.in.gov/Download.aspx?id=12973.

Send Filings To

Indiana Department of Revenue
Attn: Electronic Filing Coordinator
PO Box 6108
Indianapolis, IN 46206-6108

IOWA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-C 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-R W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required. Filings should be submitted only upon request.
W-2	Direct filing required of forms that have state withholding.	Corrections of direct filed forms are completed in the EFW2C format. The Iowa Department of Revenue always uses the last uploaded file for data purposes. Duplicate W-2 forms are discarded.

Filing Due Date February 15

Filing Method Electronic

Electronic Filing URL https://efilepay.idr.iowa.gov/iao_aaa/welcome.asp

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://tax.iowa.gov/withholding-tax-information
- https://tax.iowa.gov/electronic-filing-w-2-wage-statements-and-1099-information-returns

- https://tax.iowa.gov/sites/default/files/2020-09/2020_ElectronicReportingofWageandTaxStatements_Pulication_44082.pdf
- https://tax.iowa.gov/common-questions?field_question_categories_target_id=9

Additional Information

- 1099 and W-2 filings must be saved as *.txt files.
- The Iowa Department of Revenue assigns a BEN, which is an eight-digit number, to every business tax entity that registers with the Department to withhold Iowa tax. Enter the BEN in the Description field and the withholding number in the Code field.
- The W-2 file name must be formatted as: IAW2-*login BEN-Control#*.txt

  Example 1: IAW2-12345678-2020001.txt (*Control#* equals the calendar year at present followed by a three-digit sequence number. This example is the first file uploaded in 2020.)

  Example 2: IAW2-12345678-202001231430.txt (*Control#* equals file creation date and time. This example shows January 23, 2020 2:30p.m.)
- The 1099 file name must be formatted as: IAIR-*login BEN-Control#*.txt

  Example 1: IAIR-12345678-2020001.txt (*Control#* equals the calendar year at present followed by a three-digit sequence number. This example is the first file uploaded in 2020.)

  Example 2: IAIR-12345678-202001231430.txt (*Control#* equals file creation date and time. This example shows January 23, 2020 2:30p.m.)
- **Error Messages and Acknowledgments:** https://tax.iowa.gov/sites/default/files/idr/documents/EFP-W-BScreens.pdf

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Iowa as the taxable state. Contract Amount must be $600.00 or more.

Filing Due Date Within 15 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://secureapp.dhs.state.ia.us/epay/Default.aspx?AspxAutoDetectCookieSupport=1

Supporting Documentation https://secureapp.dhs.state.ia.us/epay/InformationalMaterials.aspx

KANSAS

STATE ANNUAL FILINGS

<table>
<tr><th>FORM</th><th>FILING REQUIREMENTS</th><th>CORRECTIONS</th></tr>
<tr><td>1098
1099-A
1099-C
1099-Q</td><td>Direct filing required of forms that are reportable to the IRS and taxable state is Kansas.</td><td rowspan="3">Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.</td></tr>
<tr><td>1099-LTC
1099-SA
1099-S
W-2G</td><td>Direct filing required of forms that have state withholding or are reportable to the IRS and the taxable state is Kansas.</td></tr>
<tr><td>1099-B
1099-DIV
1099-G
1099-INT
1099-K
1099-MISC
1099-NEC
1099-OID
1099-PATR
1099-R
5498</td><td>File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.</td></tr>
<tr><td>W-2</td><td>Direct filing required of all W-2s that have dollars to report where the taxable state is Kansas.</td><td>Corrections of directly filed forms are completed on paper. Only corrected statements are required.</td></tr>
<tr><td>1098-E 5498-ESA</td><td>No filing required</td><td></td></tr>
</table>

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.kdor.ks.gov/Apps/kcsc/login.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://ksrevenue.org/eservw2.html
- Kansas Department of Revenue - Withholding Tax Forms and Publications (ksrevenue.gov)

Additional Information

- Complete Kansas reconciliation Form KW-3 online after filings are uploaded.
- The format of the state payer code should be *036########F##*.

KENTUCKY

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-R W-2G	Direct filing required of forms that have state withholding	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Kentucky.	

Filing Due Date Last day of January

Filing Method 1099 filings-Magnetic Media-CD/DVD, W-2 filings-Electronic Upload

Electronic Filing URL https://revweb.ky.gov/w2ftp/wfLogon.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://revenue.ky.gov/Business/PublishingImages/Pages/Employer-Payroll-Withholding/2022%20Specifications%20for%20Electronic%20Submission%20of%201099%20and%20W2G.pdf
- https://revenue.ky.gov/Business/Pages/Employer-Payroll-Withholding.aspx
- https://revenue.ky.gov/Business/PublishingImages/Pages/Employer-Payroll-Withholding/WRAPSPublicUserGuide2019.pdf

- https://revenue.ky.gov/Forms/42A003.pdf
- https://apps.gateway.dor.ky.gov/K5/Filing/K52021N/PreLoginLandingPage
- https://revenue.ky.gov/Business/PublishingImages/Pages/Employer-Payroll-Withholding/Magnetic%20Media%20Specs%202022.pdf

Additional Information

- Kentucky reconciliation Form K-3 is issued to the employer by the state and must be submitted on paper.
- Kentucky Form K-5 must be included with filings. The form can be completed and electronically filed online, or printed and mailed to the Kentucky Department of Revenue. Details can be found at: https://pats.gateway.ui.dor.ky.gov:8443/Home/Index

Send Filings To

Kentucky Department of Revenue
Electronic Media Processing
501 High Street, Station 57
Frankfort, KY 40601

LOUISIANA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-MISC	Direct filing required of forms that have amounts for rents or royalties totaling $1,000 or more from properties located in Louisiana made to nonresidents of Louisiana.	
1099-NEC	Direct filing required of forms that are reportable to the IRS for all Louisiana residents or where the taxable state is Louisiana.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Louisiana.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2G	Direct filing required of all W-2Gs that have dollars to report where the taxable state is Louisiana.	

Filing Due Date Last day of January

Filing Method Paper or Electronic Upload (1099-MISC filings), Electronic Upload (W-2 filings)

Electronic Filing URL https://esweb.revenue.louisiana.gov/LaWage/Login.aspx?ReturnUrl=%2fLaWage%2f

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://revenue.louisiana.gov/Faq/Categories/17
- https://revenue.louisiana.gov/Faq/Details/4630
- Complete Louisiana reconciliation Form L-3 online after filings are uploaded.

MAINE

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G	Direct filing required of all W-2Gs that have dollars to report where the taxable state is Maine. See Additional Information (page 58) for other filing requirements.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 1099-K 5498	Direct filing required of forms that are reportable to the IRS for all Maine residents or where the taxable state is Maine.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Maine. See Additional Information (page 58) for other filing requirements.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL http://www.maine.gov/revenue/netfile/gateway2.htm

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.maine.gov/revenue/magmedia/magmedia.html

Additional Information

- Maine requires an electronic submission of reconciliation Form W-3ME.
- See State Periodic Filings (page 58) for additional 1099 and W-2 filing requirements.
- Form W-2G cannot be filed through the IRS Combined Federal/State Filing Program.
- Based on the recent guidance, Maine wants 1099 forms directly instead of CFS.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Maine as the taxable state. Contract amount must be $2500.00 or more.

Filing Due Date Within seven days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://www.maine.gov/revenue/electronic-services

Supporting Documentation

- https://www.maine.gov/dhhs/ofi/programs-services/child-support-services/employers/report-new-hires
- https://www.maine.gov/dhhs/ofi/programs-services/child-support-services/employers/record-layout

State Quarterly Reporting

FORM	FILING REQUIREMENTS
1099-B 1099-DIV 1099-K 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR W-2G	Form must exist with Maine as the taxable state and state withholding or state backup withholding greater than $0.00.
1099-G 1099-R 1099-S W-2	Form must exist with Maine as the taxable state and state withholding greater than $0.00.

Filing Due Date Last day of the month following the end of quarter (April 30, July 31, October 31 and January 31)

Filing Method Electronic Upload

Electronic Filing URL https://www.maine.gov/revenue/

Supporting Documentation http://www.maine.gov/revenue/netfile/excel_ifile_formatb.htm

MARYLAND

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-OID 1099-PATR 1099-R 5498	Direct filing required of forms that are reportable to the IRS for all Maryland residents or where the taxable state is Maryland.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-MISC 1099-NEC	Direct filing required of forms that have state withholding.	
1099-K	Direct filing required of forms that are reportable to the IRS or that have an amount greater than $600 and the recipient state or taxable state is Maryland.	
1099-S W-2G	Direct filing required of forms reporting $10 or more.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Maryland.	

Filing Due Date Last day of January

Filing Method Electronic Upload or Magnetic Media-CD/DVD

Electronic Filing URL https://interactive.marylandtaxes.com/Business/bFile/OSC/SelectApp.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- 2023 Maryland Employer Reporting of 1099s Instructions and Specifications (marylandtaxes.gov)
- 2023 Maryland Employer Reporting of W2s Instructions and Specifications

Additional Information

- Maryland reconciliation information is included in the RV record of the W-2 filings.
- Complete the reconciliation page in its entirety.
- Maryland requests all 1099s be submitted directly to State of Maryland via SFTP.
- W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

Send Filings To

Revenue Administration Division
ATTN: Magnetic Media Unit, Room 214
110 Carroll Street
Annapolis, MD 21411-0001

MASSACHUSETTS

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
MA 1099-HC	Direct filing required of forms that are reportable.	Corrections are filed in MA XML format.
1098 1099-A 1099-C 1099-LTC W-2G 1099-S	In compliance with the 1220 format, direct filing required of forms where the taxable state is Massachusetts.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	Massachusetts participates in the IRS Combined Federal/State Program but requires direct filing of forms that are reportable to the IRS.	
1099-K	Direct filing required of forms that are reportable to the IRS or that have an amount greater than $600 and the recipient state or taxable state is Massachusetts.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Massachusetts. See Additional Information (page 64) for other filing requirements.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
5498	Massachusetts participates in the IRS Combined Federal/State Program.	

Filing Due Date Last day of January (W-2), Last day of March (1099)

Filing Method Electronic Upload

Electronic Filing URL https://mtc.dor.state.ma.us/mtc/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.mass.gov/service-details/annual-wage-and-tax-statement-form-w-2
- https://www.mass.gov/info-details/view-filing-requirements-for-form-1099
- https://www.mass.gov/info-details/health-care-frequently-asked-questions-for-employers#form-ma-1099-hc-questions-

Additional Information

- Massachusetts reconciliation Form M-3 is not required if filing electronically.
- See State Periodic Filings (page 64) for additional W-2 filing requirements.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Massachusetts as the taxable state. Contract amount must be $600.00 or more.

Filing Due Date Within 14 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://mtc.dor.state.ma.us/mtc/_/

Supporting Documentation

- http://www.mass.gov/dor/child-support/employers/new-hire-reporting/
- https://www.mass.gov/service-details/new-hire-record-layout

State Quarterly Reporting

FORM	FILING REQUIREMENTS
W-2	Form must exist with Massachusetts as the taxable state and state withholding greater than $0.00.

Filing Due Date Last day of the month following end of the quarter (April 30, July 31, October 31 and January 31)

Filing Method Electronic Upload

Electronic Filing URL https://uionline.detma.org/Claimant/Core/Login.ASPX

MICHIGAN

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-OID 1099-PATR 1099-R	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
1099-NEC	Direct filing required of forms that are reportable to the IRS of all Michigan residents or where the taxable state is Michigan.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Michigan.	

Filing Due Date Last day of January

Filing Method Electronic Upload (beginning tax year 2017), Magnetic Media-CD/DVD

Electronic Filing URL https://mto.treasury.michigan.gov/eai/mtologin/authenticate?URL=/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.michigan.gov/taxes/0,4676,7-238-43519_67656---,00.html
- https://www.michigan.gov/taxes/biz-forms/withholding/2023-withholding-tax-forms

Additional Information Michigan transmittal Form 447 must be included with the filing.

MINNESOTA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Minnesota.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.mndor.state.mn.us/tp/eservices/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation https://www.revenue.state.mn.us/forms-w-2-and-1099

Additional Information Minnesota does not require a reconciliation or transmittal form with the filing submission.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Minnesota as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://newhire-reporting.com/MN-Newhire/logon.aspx

Supporting Documentation https://newhire-reporting.com/MN-Newhire/electronic.aspx

MISSISSIPPI

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Mississippi.	
1099-A	No filing required.	
1099-C 1099-Q	Direct filing required for amounts > $600.	

Filing Due Date Last day of January (W-2s), Last day of February (1099s)

Filing Method Electronic Upload

Electronic Filing URL https://tap.dor.ms.gov/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.dor.ms.gov/business/withholding-tax
- https://www.dor.ms.gov/sites/default/files/Business/89-145-22-1.pdf

Additional Information File a separate Mississippi Form 89-140 on paper for every type of return.

MISSOURI

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program for forms that meet the federal threshold and have $1,200 or more in the income boxes. Direct filing required of forms that have state withholding.	
1099-K	File forms through IRS Combined Federal/State Program when reporting $1200 or more and the form is reportable to IRS	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Missouri.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January (W-2), Last day of February (1099)

Filing Method Electronic Upload

Electronic Filing URL https://sa.dor.mo.gov/efw2/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://dor.mo.gov/business/withhold/documents/MissouriAnnualW-2FilingGuidelines.pdf
- https://dor.mo.gov/business/withhold/documents/Missouri1099FilingGuidelines.pdf

Additional Information File Missouri transmittal Form MO W-3 on paper with the filing submissions.

Send Filings To

Missouri Department of Revenue
PO Box 3330
Jefferson City, MO 65105 3330

MONTANA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1098-E 1098-T 1099-A 1099-C 1099-LTC 1099-Q 1099-S 1099-SA 5498-ESA 5498-SA W-2G	Direct filing of all forms that are reportable to the IRS where the taxable state is Montana.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	Montana participates in the IRS Combined Federal/State Program but requires direct filing of all forms that are reportable to the IRS where the taxable state is Montana. See Additional Information (page 76) for other filing requirements.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Montana.	
1099-K	Direct filing required of forms that are reportable to the IRS or that have an amount greater than $600 and the recipient state or taxable state is Montana.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://tap.dor.mt.gov/_/#5 (Copy and paste this URL into your Internet browser)

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation https://mtrevenue.gov/taxes/#WageWithholdingTax

Additional Information

- Complete Montana reconciliation Form MW-3 online after filings are uploaded.
- Direct filing of 1099-INT forms is required for Montana residents with reportable income in excess of $10 to other states (the taxable state on the form is not Montana). The IRS Combined Federal/State Program does not satisfy this filing requirement.

NEBRASKA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-MISC 1099-NEC 1099-R	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
1099-DIV 1099-G 1099-INT 1099-K 1099-OID 1099-PATR 5498	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Nebraska.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://ndr-efs.ne.gov/revefs/allPages/login.faces

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- http://www.revenue.nebraska.gov/info/8-633.pdf
- http://www.revenue.nebraska.gov/info/8-482.pdf

Additional Information Complete Nebraska reconciliation Form W-3N online after filings are uploaded.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC W-2	Form must exist with Nebraska as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://newhire-reporting.com/NE-Newhire/empreg.aspx

Supporting Documentation

- https://ne-newhire.com/files/NENewhireBrochure.pdf
- https://ne-newhire.com/ftp

NEW HAMPSHIRE

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with New Hampshire as the taxable state. Contract amount must be more than $2500.00.

Filing Due Date Within 20 days of the date of hire

Filing Method Diskette/CD

Mailing Address

NH Employment Security
PO Box 2092
Attn: New Hire Program
Concord, NH 03302

Supporting Documentation

- https://www.nhes.nh.gov/forms/documents/nhes-0086.pdf
- https://www.nhes.nh.gov/forms/documents/nhes-0082-des-604b.pdf
- http://www.nhes.nh.gov/forms/documents/des-605.pdf

NEW JERSEY

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1098 1098-E 1098-T 1099-A 1099-C 1099-LTC 1099-Q 1099-S 1099-SA 5498-ESA 5498-SA W-2G	Direct filing of all forms reporting $1000 or more in payments, or forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File forms through IRS Combined Federal/State Program when reporting $1000 or more, regardless of state withholding. Direct filing required of forms that have state withholding but report less than $1000 in payments. For payers not participating in the CFS program, we apply the $1000 threshold for direct filing in addition to the state withholding requirement.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is New Jersey.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1095-B 1095-C	Direct filing required of forms that are reportable to the IRS for all full or part time New Jersey residents.	Corrections are filed in the format prescribed by New Jersey.

Filing Due Date Last day of February (1099 and W-2 filings), Last day of March (1095 filings)

Filing Method Electronic Upload

Electronic Filing URL https://mft-sonj.axwaycloud.com

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.state.nj.us/treasury/taxation/pdf/current/nj_efw2.pdf
- https://www.state.nj.us/treasury/taxation/pdf/current/njwt.pdf
- https://www.nj.gov/treasury/njhealthinsurancemandate/employers.shtml

Additional Information File New Jersey reconciliation Forms NJ-W-3 (1099 filings) and NJ-EFW2-S (W-2 filings) electronically with the filing submissions.

Send Filings To

State of New Jersey
Division of Taxation
Revenue Processing Center
Gross Income Tax
PO Box 248
Trenton, NJ 08646-0248

Terminated Businesses Send Filings To

State of New Jersey-Division of Taxation
Revenue Processing Center
Gross Income Tax
PO Box 333
Trenton, NJ 08646-0333

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with New Jersey as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://nj-newhire.com/login

Supporting Documentation

- https://nj-newhire.com/

NEW MEXICO

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 5498 1099-R	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program. See Additional Information (page 86) for other 1099-R filing requirements.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is New Mexico. See Additional Information (page 86) for other filing requirements.	

Filing Due Date Last day of January (1099), Last day of February (W-2)

Filing Method Magnetic Media-CD/DVD

Electronic Filing URL Not Applicable

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- http://www.tax.newmexico.gov/Businesses/wage-witholding-tax.aspx (Click the **FYI-330 Income and Withholding Information Returns and Filing Methods** link, which is under the **Links** section)

Additional Information

- File New Mexico reconciliation Forms RPD-41072(Non Oil and Gas) or RPD-41283 (Oil and Gas) on paper with the filing submissions.
- See State Periodic Filings (page 86) for additional 1099 and W-2 filing requirements.

Send Filings To

New Mexico Taxation and Revenue Dept.
PO Box 25128
Santa Fe, NM 87504-5128

STATE PERIODIC FILINGS

State Quarterly Reporting

FORM	FILING REQUIREMENTS
1099-R W-2	Form must exist with New Mexico as the taxable state and state withholding greater than $0.00.

Filing Due Date Last day of the month following the end of quarter (April 30, July 31, October 31 and January 31)

Filing Method Electronic Upload

Electronic Filing URL https://tap.state.nm.us/Tap/_/

Supporting Documentation

- https://tap.state.nm.us/Tap/_/ (For the latest schema file and XML, click the **Frequently Asked Questions** link, click the **Bulk** tab, click **Q4 How do I get the latest schema file and sample XML?**, then click **TRD-31109 v2**)

NEW YORK

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-K	Direct filing required of forms that are reportable to the IRS for all New York residents or where the taxable state is New York.	Corrections of directly filed forms are completed in the 1220 format.

Filing Due Date Within 30 days of federal filing

Filing Method Electronic Upload

Electronic Filing URL http://www.tax.ny.gov/online/bus.htm

Filing Format IRS 1220 for 1099 filings

CFS Participant No

Supporting Documentation http://www.tax.ny.gov/bus/multi/reporting_requiremts.htm

Additional Information

- New York accepts duplicates of the 1099 filing that was submitted to the IRS. However, the state will reject the filing if it includes anything other than Form 1099-K.
- ONESOURCE Tax Information Reporting includes an option for creating a separate 1099-K only filing when the federal filing is created.
- http://nystax.custhelp.com/app/answers/detail/a_id/3425 (This link confirms that 1099-MISC forms are not reportable)

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with New York as the taxable state. Contract amount must be more than $250.00.
W-2	Form must exist with New York as the taxable state.

Filing Due Date Within 20 days from the date of hire or re-employment (Employers reporting electronically may transmit twice monthly, not less than twelve days nor more than sixteen days apart)

Filing Method DVD/CD ROM

Electronic Filing URL Not applicable

NYS Tax Department
New Hire Processing Unit
PO Box 15119
Albany, NY 12212-5119

State Quarterly Reporting

FORM	FILING REQUIREMENTS
1099-R W-2	Form must exist with New York as the taxable state and state withholding greater than $0.00.

Filing Due Date Last day of the month following the end of quarter (April 30, July 31, October 31 and January 31)

Filing Method Electronic Upload

Electronic Filing URLhttp://www.tax.ny.gov/online/default.htm

Supporting Documentation http://www.tax.ny.gov/pdf/publications/withholding/pub69.pdf

NORTH CAROLINA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G 1099-R	Direct filing of all forms that are reportable to the IRS and the taxable state is North Carolina, the recipient state is North Carolina, and/or that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
1099-K	Direct filing required of forms that are reportable to the IRS for all North Carolina residents or where the taxable state is North Carolina.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is North Carolina.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.ncdor.gov/taxes-forms/withholding-tax/enc3-web-file-upload

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation https://www.ncdor.gov/taxes-forms/withholding-tax/enc3-web-file-upload

Additional Information

- File any federal Forms 1099-MISC and 1099-R when either North Carolina income tax is withheld or the recipient's address is located in North Carolina.
- File North Carolina reconciliation Form NC-3 on paper with the filing submissions.
- State Id should be nine digits and no alpha characters.
- 1099 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

Send Filings To

North Carolina Department of Revenue
PO Box 25000
Raleigh, NC 27640

NORTH DAKOTA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-A 1099-C 1099-LTC 1099-Q 1099-S 1099-SA W-2G	Direct filing of all forms that are reportable to the IRS and where the taxable state is North Dakota.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is North Dakota.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload, Electronic Media-USB Flash Drive

Electronic Filing URL https://apps.nd.gov/tax/tap/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- http://www.nd.gov/tax/withholding/
- Income Tax Withholding and Information Returns Guideline

Additional Information

- North Dakota Form 307 not required when filing electronically.
- Paper filing may not be used if there is a requirement to file the Form 1099, 1042-S or W-2G information electronically.

Send USB Flash Drive To

Electronic Media Coordinator
Information Technology Section
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0550

NORTHERN MARIANA ISLANDS

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
W-2G 1099-DIV 1099-INT 1099-MISC 1099-R	Direct filing of all forms that are reportable to the IRS and the taxable state is Northern Mariana Islands, or that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2 W-2CM	Direct filing required of all W-2s that have dollars to report where the taxable state is Northern Mariana Islands.	

Filing Due Date Last day of February

Filing Method Magnetic Media-CD/DVD, USB Flash Drive, 3.5-Inch Diskette

Electronic Filing URL Not Applicable

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Not Applicable

Supporting Documentation

- https://finance.gov.mp/division-forms/revenue-taxation/instructions/electronic-filing.pdf
- https://finance.gov.mp/division-forms/revenue-taxation/instructions/2022-w2-3710-supplemental-ins.pdf

Additional Information

- Complete the reconciliation page in its entirety.
- W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.
- File and furnish a copy of Form 1099-NEC on paper by January 31, 2024. Filing electronically for Form 1099-NEC has been suspended for the tax year 2023

Send Filings To

CNMI Division of Revenue & Taxation
Attn: Compliance Branch Manager
PO Box 5234-CHRB Saipan, MP 96950

OHIO

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-OID 1099-PATR 5498	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-MISC 1099-NEC	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
1099-R	Direct filing required of forms that are reportable to the IRS.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Ohio.	

Filing Due Date Last day of January (For TY 2021 – Provided Filing Extension till March 2, 2022)

Filing Method Upload via Ohio Business Gateway

Electronic Filing URL https://gateway.ohio.gov

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://tax.ohio.gov/static/employer_withholding/2022_simplified_w2_upload_specs.pdf
- https://tax.ohio.gov/static/employer_withholding/2021%20filing%20guidelines%20updates_rev%2012-22-21.pdf

- https://tax.ohio.gov/static/forms/employer_withholding/generic/wth-it3-fi.pdf#:~:text=Ohio%20IT%203%20Transmittal%20of%20W-2%20and%201099-R,has%20extended%20the%20deadline%20to%20March%202%2C%202022
- https://www.tax.ohio.gov/Portals/0/OhioTaxAlert/ArchivedAlerts/NewW2UploadFeature111319.pdf
- https://tax.ohio.gov/static/forms/ohio_individual/individual/2022/2022_1099r_specs.pdf
- https://tax.ohio.gov/business/ohio-business-taxes/employer-withholding/w2-information-page

Additional Information

- File Ohio reconciliation Form IT-3 on paper with the filing submissions. Ohio updated the IT-3 in January. A link to the updated form is listed above.
- Ohio has local filing requirements in addition to annual state filing requirements. See the *Supported Locality and City Filings* guide for details.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Ohio as the taxable state.

Filing Due Date Within 20 days from the date of hire or re-employment (Employers reporting electronically may transmit twice monthly, not less than twelve days nor more than sixteen days apart)

Filing Method Electronic Upload

Electronic Filing URL https://oh-newhire.com/#/public/public-landing/login

Supporting Documentation

- https://dc-newhire.com/files/oh_new_hire.pdf
- https://oh-newhire.com/#/public/info/user-guide-employer

OKLAHOMA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-OID 1099-PATR 1099-R 5498	File data through the IRS Combined Federal/State Program. No additional filings required if participating in the IRS Combined Federal/State Program.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-NEC	Direct filing required of forms that have state withholding and/or box 1 amounts of $750.00 or more.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Oklahoma.	

Filing Due Date Last day of February, Last day of January (Oil and Gas reporting)

Filing Method Electronic Upload

Electronic Filing URL https://oklahoma.gov/occ/divisions/oil-gas/ogcd-forms/electronic-filing-and-e-forms.html

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation http://www.ok.gov/tax/

Additional Information

- Example of a W-2 file name: W2_001_2016_999999999.txt (001=File sequence number, 2016=Tax year, 999999999=Your FEIN)
- Example of a 1099 file name: 1099MISC_001_2018_999999999.txt (1099MISC=Type, 001=File sequence number, 2018=tax year, 999999999=Your FEIN)

OREGON

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-G 1099-K 1099-MISC 1099-NEC 1099-R W-2G W-2	Direct filing required of forms that are reportable to the IRS.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.

Filing Due Date Last day of January (W-2), Last day of March (1099)

Filing Method Electronic Upload

Electronic Filing URL https://revenueonline.dor.oregon.gov/tap/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://www.oregon.gov/DOR/programs/businesses/pages/iwire.aspx
- https://www.oregon.gov/dor/programs/businesses/Documents/iWire-W2-specifications(2022).pdf
- https://www.oregon.gov/dor/programs/businesses/Documents/iWire-W2-specifications(2022).pdf
- https://www.oregon.gov/dor/forms/FormsPubs/w-4-information_150-211-602.pdf

Additional Information

- Oregon requires the Form OR-WR reconciliation report to be filed electronically through Revenue Online by January 31.
- The Oregon Revenue Online portal has a size limit. Use the filing selections to split filings by payer EIN.
- A fillable template can be found at: https://www.oregon.gov/DOR/forms/FormsPubs/form_or-wr_206-012_2018.pdf

PENNSYLVANIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-MISC 1099-NEC	Direct filing required of forms that are reportable to the IRS with a taxable state of Pennsylvania, and the sum of rents, royalties, nonemployee compensation, state income and state withholding must be greater than zero.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-R W-2G	Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Pennsylvania.	

Filing Due Date Last day of January

Filing Method Electronic Upload, W-2G forms can be filed on paper

Electronic Filing URL https://www.mypath.pa.gov/

Filing Format Pennsylvania specified CSV format (1099-MISC, 1099-NEC and 1099-R), EFW2 format (W-2)

CFS Participant No

Supporting Documentation

- https://www.revenue.pa.gov/TaxTypes/EmployerWithholding/Documents/EFW2-EFW2C_reporting_inst_and_specs.pdf
- https://www.revenue.pa.gov/TaxTypes/EmployerWithholding/Documents/w2-1099_CSV_reporting_inst_and_specs.pdf

Additional Information

- Complete Pennsylvania reconciliation Form REV-1667 online after filings are uploaded.
- Complete the reconciliation page in its entirety.
- 1099-R, W-2 and W-2G filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

PUERTO RICO

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
480.6A	See the *2021 Tax Year Mapping Specifications Guide* for details.	Corrections are electronically filed in the Puerto Rico formats. Only corrected statements are required.
480.6B 480.6C	Direct filing required of forms where any withholding amount is greater than zero.	
480.6D	Direct filing required of forms where the sum of all amount fields is $500 or more.	
480.7A	Direct filing required of forms where the sum of amounts one and two are greater than $0.	
480.7 480.7C 499R-2	Direct filing required of forms where the sum of all amount fields is greater than $0.	

Filing Due Date Last day of January (480.7A and 499R-2), Last day of February (480.6A, 480.6B, 480.6D, 480.7 and 4840.7C), April 15 (480.6C)

Filing Method Electronic Upload

Electronic Filing URL https://ecf.prb.uscourts.gov/cgi-bin/login.pl

Filing Format Puerto Rico specified text format

CFS Participant No

Supporting Documentation

- http://www.hacienda.pr.gov/sites/default/files/publicaciones/2019/10/publication_19-02.pdf
- http://hacienda.gobierno.pr/sites/default/files/publicaciones/2016/12/publication_16-04.pdf
- http://www.hacienda.gobierno.pr/sites/default/files/publication_14-05.pdf

Additional Information

- Puerto Rico 480.6B and 480.6C filings require the 480.6B1 and 480.30 reconciliation information in the text file. This can be entered in ONESOURCE Tax Information Reporting.
- Filings must be submitted and accepted prior to printing the forms. The Hacienda requires the filing confirmation information to be printed on the forms.
- Form 480.5 is a summary form and will be included as a filing record in every Puerto Rico Form 480 filing. Puerto Rico does not accept a paper copy of Form 480.5 so this form is not printed.
- Complete the reconciliation page in its entirety.
- All filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

Puerto Rico requires a reason for change to be entered when a correction is made on a form. We will now require the field for changes to amount or non-amount fields.

RHODE ISLAND

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G 1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	Direct filing required of forms that have state withholding, or the income was earned in Rhode Island by a nonresident, or the income was earned outside of Rhode Island by a Rhode Island resident.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Rhode Island.	
1095-B 1095-C	Direct filing required of forms where the reportable state is Rhode Island or the recipient state is Rhode Island.	Corrections are filed in the format prescribed by Rhode Island.

Filing Due Date Last day of January, Last day of March (1095-B and 1095-C filings)

Filing Method Magnetic Media-CD/DVD (W-2), Paper Forms (1099)

Electronic Filing URL Not Applicable

Filing Format Paper for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://tax.ri.gov/sites/g/files/xkgbur541/files/forms/2017/Withholding/State-of-RI-W2-Filing-Information---Updated-02012018.pdf
- https://tax.ri.gov/sites/g/files/xkgbur541/files/documents/software/RI-MagMedia_1099Only_Update112016.pdf
- https://tax.ri.gov/forms/business-tax-forms/withholding-tax-forms
- https://tax.ri.gov/guidance/health-insurance-mandate

Additional Information File Rhode Island transmittal Form RI on paper with the filing submissions. For Form 1099-R reporting, the RI-W3 withholding reconciliation serves as a transmittal for 1099-Rs showing withholding.

Send Filings To

State of Rhode Island
Division of Taxation
One Capitol Hill
Providence, RI 02908

SOUTH CAROLINA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 5498 1099-R	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is South Carolina.	

Filing Due Date Last day of January

Filing Method Magnetic Media-CD/DVD (1099 filings), Electronic Upload (W-2 filings)

Electronic Filing URL https://mydorway.dor.sc.gov/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://dor.sc.gov/forms-site/Forms/WH1612.pdf
- https://dor.sc.gov/w2-faq

- https://dor.sc.gov/forms-site/Forms/RS1.pdf

Additional Information File South Carolina transmittal Form WH-1612 on paper with the filing submissions. The form is not required if W-2s are submitted electronically.

Send W-2, W-2c, W-2G and 1099 Paper Filings To

SC Department of Revenue
Withholding
Columbia, SC 29214-0004

Send CD-ROM To

SC Department of Revenue
Withholding CD-ROM
Columbia, SC 29214-0022

TENNESSEE

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-K	Direct filing required of forms that are reportable to the IRS for all Tennessee residents or where the taxable state is Tennessee.	Corrections of directly filed forms are completed in the 1220 format.

Filing Due Date Within 30 days of federal filing

Filing Method Electronic Upload

Electronic Filing URL https://tntap.tn.gov/EServices/_/

Filing Format IRS 1220 for 1099 filings

CFS Participant No

Supporting Documentation https://www.tn.gov/revenue/taxes/sales-and-use-tax/1099-k-filing-requirement.html

TEXAS

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC W-2	Form must exist with Texas as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://portal.cs.oag.state.tx.us/wps/portal/EmployerHome

Supporting Documentation http://www.twc.state.tx.us/ui/tax/newhire.html

UTAH

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G 1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the EFW2C or 1220 format. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Utah.	
UT 675R	Direct filing required of all forms that have dollars to report.	Corrections of filed forms are completed on paper.

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://tap.tax.utah.gov/TaxExpress/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://tax.utah.gov/withholding/employers
- https://tax.utah.gov/forms/pubs/pub-14.pdf

Additional Information File Utah reconciliation online. Paper is no longer accepted.

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC	Form must exist with Utah as the taxable state.

Filing Due Date Within 20 days of the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://id.utah.gov/login

Supporting Documentation https://jobs.utah.gov/UI/Employer/Public/Newhire/NewHireReportingSpecs.aspx

VERMONT

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	Direct filing required of forms with state withholding or for a nonresident of Vermont where the taxable state is Vermont.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
1099-K	Direct filing required of forms that are reportable to the IRS for all Vermont residents or where the taxable state is Vermont and where all transactions have an amount of $600 or more.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Vermont.	Corrections of directly filed forms are completed on paper. Only the corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload or Paper (see below)

Electronic Filing URL https://myvtax.vermont.gov/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- http://tax.vermont.gov/research-and-reports/document-library/tax-forms/business-taxes
- http://tax.vermont.gov/sites/tax/files/documents/WHT-434%20Specs.pdf

- https://tax.vermont.gov/sites/tax/files/documents/GB-1098.pdf
- https://tax.vermont.gov/sites/tax/files/documents/GB-1117.pdf
- https://tax.vermont.gov/sites/tax/files/documents/GB-1118.pdf
- https://tax.vermont.gov/sites/tax/files/documents/GB-1119.pdf

Additional Information

- Complete Vermont reconciliation Form WH-434 online after filings are uploaded.
- For 1099 and W-2 filings, the state payer code should be formatted as *WHTXXXXXXXX*.
- Direct filing of 1099-MISC forms is required for Vermont residents with reportable income to other states (the taxable state on the form is not Vermont). The IRS Combined Federal/State Program does not satisfy this filing requirement. This is done on paper.
- When submitting a Vermont 1220 filing, you must select one payer at a time. Vermont accepts only one payer per file.
- https://tax.vermont.gov/sites/tax/files/documents/2021-Legislative-Highlights.pdf
- 1099 and W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

Send 1099-MISC Paper Filings To

Taxpayer Services Division
PO Box 547
Montpelier, VT 05601-0547

VIRGIN ISLANDS

STATE ANNUAL FILINGS

<table>
<tr><th>FORM</th><th>FILING REQUIREMENTS</th><th>CORRECTIONS</th></tr>
<tr><td>1098
1098-E
1098-T
1099-A
1099-B
1099-C
1099-CAP
1099-DIV
1099-G
1099-INT
1099-K
1099-LTC
1099-MISC
1099-NEC
1099-OID
1099-PATR
1099-Q
1099-R
1099-S
1099-SA
3921
3922
5498
5498-ESA
5498-SA
W-2G</td><td>All forms that are reportable to the IRS must be directly filed when the taxable state is Virgin Islands.</td><td rowspan="2">Corrections of directly filed forms are completed on paper. Only corrected statements are required.</td></tr>
<tr><td>W-2
W-2GU</td><td>Direct filing required of all W-2s that have dollars to report where the taxable state is Virgin Islands.</td></tr>
</table>

Filing Due Date Last day of March

Filing Method Magnetic Media-CD/DVD

Electronic Filing URL Not Applicable

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation https://bir.vi.gov/content/w2_and_1099_electronic_submittal_letter_with_explanation.pdf

Send Filings To

Virgin Islands Bureau of Internal Revenue
6115 Estate Smith Bay Ste 225
St. Thomas, VI 00802
Virgin Islands Bureau of International Revenue

VIRGINIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G 1099-B 1099-DIV 1099-G 1099-INT 1099-NEC 1099-OID 1099-PATR 1099-MISC 1099-R	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
1099-K	Direct filing required of forms that are reportable to the IRS or that have an amount greater than $600 and the recipient state or taxable state is Virginia.	
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Virginia.	

Filing Due Date Last day of January

Filing Method Paper (1099 filings), Electronic Upload (W-2, 1099-R and 1099-MISC filings)

Electronic Filing URL https://www.webupload.tax.virginia.gov/user/login

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://www.tax.virginia.gov/withholding-tax
- https://www.tax.virginia.gov/sites/default/files/inline-files/web-upload-w2-1099-guide.pdf

Additional Information

- Complete Virginia reconciliation Form VA-6 online after filings are uploaded.
- You must create 1099-R and 1099-MISC filings in separate batches. Virginia will not accept these two form types in a single filing batch.
- Download then rename the files using the following file name format: FormType_TaxYear_batchID (for example, 1099R_2023_123245).

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC	Filing required for forms with Virginia residents or where the taxable state is Virginia and the sum of box 6 and the contract amount is $600 or more.
1099-NEC	Filing required of forms with Virginia residents or where the taxable state is Virginia and the sum of box 1 and the contract amount is $600 or more.
W-2	Filing required of forms with Virginia residents or where the taxable state is Virginia and box 1 is $600 or more.

Filing Due Date Within 20 days from the date of hire

Filing Method Electronic Upload

Electronic Filing URL https://va-newhire.com/login

Supporting Documentation

- https://va-newhire.com/file_layout
- https://va-newhire.com/files/VANewhireBrochure.pdf

WEST VIRGINIA

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-LTC 1099-SA 1099-S W-2G 1099-B 1099-DIV 1099-G 1099-INT 1099-K 1099-MISC 1099-NEC 1099-OID 1099-PATR 1099-R	Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is West Virginia.	

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://mytaxes.wvtax.gov/_/

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant No

Supporting Documentation

- https://tax.wv.gov/Documents/TaxForms/2021/it105.1.pdf
- https://tax.wv.gov/Documents/TaxForms/2021/it105.pdf

Additional Information

- West Virginia requires paper filing of W-2 forms when the forms have blank or bad TINs.
- W-2 filings are created by payer EIN. ONESOURCE Tax Information Reporting generates a filing for each payer EIN if multiple EINs are included when a filing is submitted for preparation.

West Virginia State Tax Department
TAAD/Withholding
PO Box 3943
Charleston, WV 25339-3943

STATE PERIODIC FILINGS

Independent Contractor Reporting

For the recipient, select the **Independent Contractor** check box under the **Miscellaneous** section.

For the form, confirm the tax location then enter the contract amount, contract date and contract expiration date (if valid) under the **Other Form Information** section.

The **Independent Contractor** box on the recipient record(s) must be selected.

FORM	FILING REQUIREMENTS
1099-MISC 1099-NEC W-2	Form must exist with West Virginia as the taxable state.

Filing Due Date Within 14 days from the date of hire or re-employment (Employers reporting electronically must transmit twice monthly, not more than sixteen days apart)

Filing Method Electronic Upload

Electronic Filing URL https://newhire-reporting.com/WV-Newhire/logon.aspx

Supporting Documentation https://wv-newhire.com/file_layout

WISCONSIN

STATE ANNUAL FILINGS

FORM	FILING REQUIREMENTS	CORRECTIONS
1099-MISC 1099-NEC 1099-R W-2G	File data through the IRS Combined Federal/State Program. Direct filing required of forms that have state withholding.	Corrections of directly filed forms are completed in the 1220 format. Only corrected statements are required.
W-2	Direct filing required of all W-2s that have dollars to report where the taxable state is Wisconsin. Direct filing of Wisconsin residents who earned income in another state.	Corrections of directly filed forms are completed on paper. Only corrected statements are required.

Filing Due Date Last day of January

Filing Method Electronic Upload

Electronic Filing URL https://www.revenue.wi.gov/pages/onlineservices/w-2.aspx

Filing Format IRS 1220 for 1099 filings, SSA EFW2 for W-2 filings

CFS Participant Yes

Supporting Documentation

- https://www.revenue.wi.gov/DOR%20Publications/pb117.pdf
- https://www.revenue.wi.gov/pages/onlineservices/w-2.aspx
- https://www.revenue.wi.gov/DOR%20Publications/pb172.pdf
- https://www.revenue.wi.gov/WithholdingTaxUpdate/21-1.pdf
- https://www.revenue.wi.gov/DOR%20Publications/pb166.pdf

Additional Information

- The supporting documentation above refers specifically to forms 1099-MISC,1099-R and W-2G in the title, but also states "Persons that file Form 1099s for Wisconsin payees to the IRS as part of the IRS Combined Federal/State filing program must file those Form 1099s with the Department of Revenue if Wisconsin tax is withheld." We use this logic to require direct filing of all forms (and W-2Gs) that are eligible for the IRS Combined Federal/State Program that have state withholding.
- Wisconsin reconciliation Form WT-7 can be filed on paper after filings are uploaded.
- Wisconsin requires a two digit state code in the B records of the 1220 filings. In most cases, the value is 55 (CFS state code for Wisconsin). When the withholding is for another state, Wisconsin instructed us to use either the two character alpha abbreviation or the CFS state code for those states.
- Wisconsin requires the Payer State ID to be formatted as a 15-digit number beginning with 036 (036000000000001) with no special characters.
- If filing on paper, include Form WT-2 (https://www.revenue.wi.gov/TaxForms2017through2019/w-220.pdf).
- The Data Record Type 'RS', the Record Position from 298-337 should be "Blank" as per the latest publication and the same is updated in the W2 filing output for WI state. (https://dor.sc.gov/forms-site/Forms/RS1.pdf)