

Virginia Department of Taxation

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Web Upload 1099-MISC Layouts

The tables below detail how the **1099-MISC** File Layout will appear in Web Upload, with the Payer “A” record and Payee “B” records. Your file will still contain the **same data** as specified by the Internal Revenue Service (IRS).

Records in addition to the Payer “A” and Payee “B” records can be included in the same file. **1099-MISC** records submitted through Web Upload must follow the IRS’s [Publication 1220](#) file formatting.

Fields identified as “Filler” list the position and field name as described in [Publication 1220](#).

Visit the [Electronic W-2 and 1099 Filing Guidelines](#) for additional electronic filing information, including participating in the Combined Federal/State Filing program for 1099-R and 1099-MISC **each year**.

NOTE: In the Payee “B” Record, 51 must be in spaces 747-748 to indicate the data is for Virginia.

PAYER “A” RECORD

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	A = Payer Record
2	2 – 5	Payment Year	4	Four digit payment year
3	6 – 11	<i>Filler</i>	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	<i>Filler</i>	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	A = 1099MISC
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	<i>Filler</i>	25	(28 – 43) Amount Codes (44 – 51) Blank (52) Foreign Entity Indicator
9	53 – 92	Payer Name	40	Name associated to the Payer FEIN. Left justify and fill with blanks.
10	93 – 213	<i>Filler</i>	121	(93 – 132) Second Payer Name Line (133) Transfer Agent Indicator (134 – 173) Payer Shipping Address (174 – 213) Payer City
11	214 – 215	Payer State	2	Two character Postal abbreviation
12	216 – 750	<i>Filler</i>	535	(216 – 224) Payer Zip Code (225 – 239) Payer’s Phone Number and Extension (240 – 499) Blank (500 – 507) Record Sequence Number (508 – 748) Blank (749 – 750) Blank or CR/LF

PAYEE "B" RECORD

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	B = Payee Record
2	2 – 5	Payment Year	4	Four digit payment year
3	6	<i>Filler</i>	1	(6) Corrected Return Indicator
4	7 – 10	Name Control	4	First four characters of the Payee Last Name. Left justify and fill with blanks.
5	11	<i>Filler</i>	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	Nine digit identification number
7	21 – 54	<i>Filler</i>	34	(21 – 40) Payer's Account Number for Payee (41 – 44) Payer's Office Code (45 – 54) Blank
8	55 – 66	Payment Amount 1	12	Right justify and zero fill. This is a numeric field.
9	67 – 78	Payment Amount 2	12	Right justify and zero fill. This is a numeric field.
10	79 – 90	Payment Amount 3	12	Right justify and zero fill. This is a numeric field.
11	91 – 102	Payment Amount 4	12	Right justify and zero fill. This is a numeric field.
12	103 – 114	Payment Amount 5	12	Right justify and zero fill. This is a numeric field.
13	115 – 126	Payment Amount 6	12	Right justify and zero fill. This is a numeric field.
14	127 – 138	Payment Amount 7	12	Right justify and zero fill. This is a numeric field.
15	139 – 150	Payment Amount 8	12	Right justify and zero fill. This is a numeric field.
16	151 – 162	Payment Amount 9	12	Right justify and zero fill. This is a numeric field.
17	163 – 174	Payment Amount 10	12	Payment Amount A Right justify and zero fill. This is a numeric field.
18	175 – 186	Payment Amount 11	12	Payment Amount B Right justify and zero fill. This is a numeric field.
19	187 – 198	Payment Amount 12	12	Payment Amount C Right justify and zero fill. This is a numeric field.
20	199 – 210	Payment Amount 13	12	Payment Amount D Right justify and zero fill. This is a numeric field.
21	211 – 222	Payment Amount 14	12	Payment Amount E Right justify and zero fill. This is a numeric field.
22	223 – 234	Payment Amount 15	12	Payment Amount F Right justify and zero fill. This is a numeric field.
23	235 – 246	Payment Amount 16	12	Payment Amount G Right justify and zero fill. This is a numeric field.
24	247	<i>Filler</i>	1	(247) Foreign Country Indicator
25	248 – 287	Payee Name	40	Last Name, First Name and Middle Initial of Payee. Left justify and blank fill.
26	288 – 367	<i>Filler</i>	80	(288 – 327) Second Payee Name Line (328 – 367) Blank
27	368 – 407	Payee Address	40	Mailing Address. Left justify and blank fill.
28	408 – 447	<i>Filler</i>	40	Blank
29	448 – 487	Payee City	40	Left justify and blank fill.
30	488 – 489	Payee State Code	2	Two character U.S. Postal Service state abbreviations
31	490 – 498	Payee Zip Code	9	Nine digit zip code with the four digit extension. Left justify. Fill with blanks if extension unknown.
32	499 – 722	<i>Filler</i>	223	(499) Blank (500 – 507) Record Sequence Number (508 – 543) Blank (544) Second TIN Notice (545 – 546) Blank (547) Direct Sales Indicator (548 – 662) Blank (663 – 722) Special Data Entries
33	723 – 734	State Income Tax Withheld	12	(723 – 734) State Income Tax Withheld
34	735 – 746	<i>Filler</i>	12	(735 – 746) Local Income Tax Withheld
35	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
36	749 – 750	<i>Filler</i>	2	(749 – 750) Blank or CR/LF