

Publication 1220 Addendum—2020

The state of Oregon follows the IRS guidelines for the filing of Form 1099s, with Oregon-specific requirements added to the B-records (OAR 150-314-0140).

New for tax year 2020:

- All Forms 1099 will use the same Payee “B” Record layout/specifications.
- There are two new Forms 1099 required to be filed electronically.
 - **Form 1099-NEC** (Non-Employee Compensation).
 - **Form 1099-K** (Payment Card and Third Party Network Transactions).
- The forms below will continue to be required to file electronically.
 - **Form 1099-MISC** (Miscellaneous Income).
 - **Form 1099-R** (Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.).
 - **Form 1099-G** (Certain Government Payments).
 - **Form W2-G** (Certain Gambling Winnings).

Any person/business that issues one or more information returns where the recipient, winner, or payer has an Oregon address is required to file them electronically with the department via iWire.

ORS 314.360 allows the department to assess penalties for failing to file an information return or filing an incorrect or incomplete information return and knowingly failing to file an information return or knowingly filing an incomplete, false or misleading information return.

Electronic records that do not conform to the specifications defined in these instructions will not be accepted.

Record format and record layout specifications

Transmitters are required to use the format shown in this document for A and B records. For all other record specifications, please follow the information in IRS Publication 1220. Additional information is available at www.irs.gov/pub/irs-pdf/p1220.pdf. Information regarding electronically filing 1099s with Oregon is available at our website, <https://www.oregon.gov/DOR/business>.

State of Oregon required format

T	Transmitter Record	Required
A	Payer Record	Required
B	Payee Record	Required (see following pages)
C	End of Payer Record	Required
F	End of Transmitter Record	Required

Oregon does not accept withholding information on magnetic media or in other formats. File size is limited to 150MB and the file must be in .txt format only. The transmission is encrypted so the file itself need not be.

For technical questions concerning electronic filing, email us at iwire.dor@oregon.gov. You can also reference to the frequently asked questions and troubleshooting guide posted on our website at www.oregon.gov/dor/business.

Important information

All money fields follow SSA record specification rules:

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
Include both dollars and cents with the decimal point assumed (example: \$59.60 = 0000005960). Do not round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right-justify and zero-fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

Payer A Record for All Forms

Field Position	Field Title	Length	Description/Remarks																		
663	Type of TIN	1	<p>This field is used to identify the taxpayer identification number (TIN) in positions 12-20 as either an employer identification number (EIN), a Social Security number (SSN), an individual taxpayer identification number (ITIN), or an adoption taxpayer identification number (ATIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors or other entity.</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors.</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN.</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An adopted individual prior to the assignment of an SSN.</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank.</td> <td>Blank</td> </tr> </tbody> </table>	TIN	Type of Account	Code	EIN	A business, organization, some sole proprietors or other entity.	1	SSN	An individual, including some sole proprietors.	2	ATIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN.	2	ITIN	An adopted individual prior to the assignment of an SSN.	2	N/A	If the type of TIN is not determinable, enter a blank.	Blank
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Payer B Records for All Forms

Field Position	Field Title	Length	Description/Remarks
663-670	Oregon BIN	8	<p>Withholding Reporting Purposes.</p> <p>Enter BIN under which withholding payments were made. Must be eight digits and must be numeric. Right-justify and use leading zeros if BIN is fewer than eight digits. Zero-fill if Field position 671-679 contains SSN.</p>
671-679	Social Security Number	9	<p>Withholding Reporting Purposes.</p> <p>Enter SSN under which withholding payments were made. Must be nine digits and must be numeric. Right-justify and use leading zeros if SSN is fewer than nine digits. Zero-fill if Field position 663-670 contains BIN.</p>
680-681	State Identifier	2	<p>Withholding Reporting Purposes.</p> <p>Must be "OR" if withholding reported was reported to Oregon.</p>