Virginia Tax

Web Upload W-2 – 1099 Guide

Rev 1/2021

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Overview

Web Upload is a free and secure **file-based system** to electronically file your wage and tax statements to the Virginia Department of Taxation (Virginia Tax). **You are only required to file W2 and 1099 forms with Virginia Tax if the forms show Virginia income tax withheld.**

This means the W-2 and the 1099 data you submit must be on a file that matches the set formats and layouts described in this guide, whether you use a text file or a spreadsheet.

This guide explains:

- How to use Web Upload to file your W-2 and 1099 data;
- How Authentication works;
- Which type of file to use; and
- How to format each type of file.

Contact Resources

If additional information or assistance is needed, please contact us.

- Customer Services – (804) 367-8037
- Web Upload FAQs
- Electronic W-2 – 1099 Filing Guidelines (web page)
- Web Upload Help Desk – WebUpload@tax.virginia.gov
    - Provide your name and phone number(s).
    - **Do not** include tax account information in your email.

New Users

Complete the simple registration for the Web Upload system. This includes providing your email address, which is used to log into Web Upload. You will receive an email to confirm your registration; you must click on the link in the email to activate your Web Upload account.

Getting Started

After you log in (with your email address), it is an easy 4 step process to file your W-2 and 1099 information.

1. Choose and create your file layout
2. Complete Business Authentication
3. Upload your file
4. Submit your uploaded file

NOTE: You can also use the **shortcut section** displayed after logging into Web Upload. Look for the **Sending W-2s or 1099s to TAX?** section visible on the Web Upload homepage after you log in. Details for using the Web Upload system are on the Informational page, which also contains the Web Upload User Guide and links the Web Upload FAQs.

Amending Data

If you need to **correct / amend** your W-2 or 1099 Web Upload data – a new file/submission is required.

1. Web Upload does not currently accept the W2C format. If you are correcting a wage amount or amount withheld, fix the incorrect amount in your file and reload the file to Web Upload. You may adjust just the incorrect item and resend or correct the incorrect item in your file and resend the entire file. The second file received will be treated as “corrected” in the Virginia Tax records.

2. If you are correcting an SSN or FEIN, you are not able to correct by sending a second file to Web Upload. This type of correction must be sent in on paper with “Amended” clearly marked on the top of the form.

If you still have questions, email the Web Upload Help Desk so they may advise you / contact you.

Naming Web Upload Files

It is highly recommended to name the W-2 files and 1099 files as listed below. Including the tax year within the file name may help easily identify your data.

The name of your file will also appear in your Web Upload confirmation emails.

If you plan to submit multiple files in the same day, using unique file names (ex. W2 Report_2020FlowerCompany) make it easier to track them later.

- For the W-2 files, use “W2 REPORT”
- For the 1099-R files, use “1099R REPORT”
- For the 1099-MISC files, use "1099MISC REPORT"
- For the 1099-NEC files, use “1099NEC REPORT”

Compress / Zip Files

You may compress/zip the file(s) you submit through Web Upload. If you compress/zip the files, you must mark the “Compressed (Zipped)” check box when you upload your file. Otherwise, an error message will appear and you will need to attempt the upload again with the box checked.

File Validations – Authentication and Error Messages

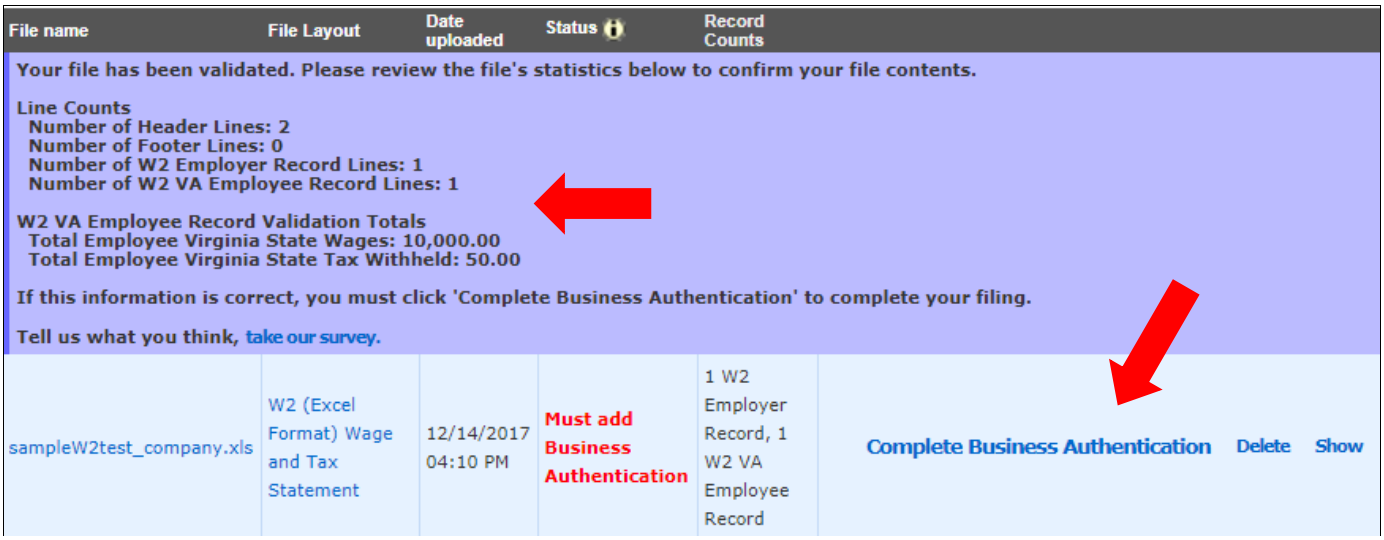
Web Upload validates and provides immediate feedback when you upload your file. One of two scenarios will occur:

- validation totals for **authentication** OR
- **error** messages to be corrected

Validation Totals for Authentication

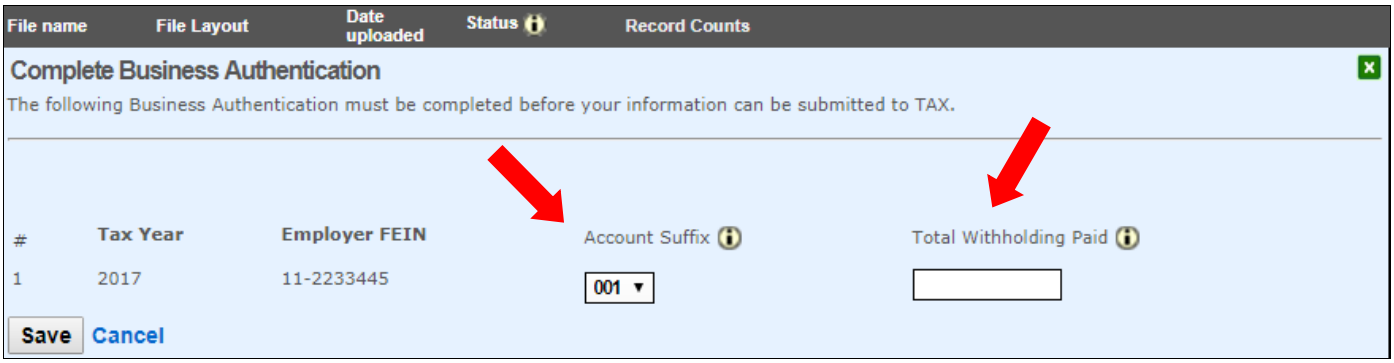
When this authentication screen displays, the file is formatted properly and contains the required information. Validation totals provide a summary of file information, which you must verify match your records.

- Number of Statements in the file
- Amount of Virginia Withholding in the file



You must do the “Complete Business Authentication" steps in order to be able to submit your file to Virginia Tax.

1. Click “**Complete Business Authentication**” for the authentication screen to display.



2. Select the tax type associated with the uploaded file.
   - Withholding = “30”
   - Pass-Through Entity (PTE) = “38”

3. Select the account suffix associated with the uploaded file.
   NOTE: To save time – be prepared with the withholding amount and 15 digit account number for **all companies** in the file as Web Upload will randomly select which account(s) are used for the authentication.

4. Enter the Total Withholding Paid.
   NOTE: If a payment was made in the last 10 days, it may not be posted to our system yet. Try deducting it from the amount you entered. Contact Customer Services at (804) 367-8037 to reconcile differences.

5. Click "**Save**".

6. After authentication, you must click “**Submit Now**” or “**Schedule**” the file to be submitted to Virginia Tax.

File Validations – Authentication and Error Messages (con't)

Error Messages

When there are errors, message(s) will display in **red** with instructions and line numbers indicating the specific records in your file that contain the error(s). This means your file has been rejected.

You must correct the errors, upload again, confirm totals match your records, do authentication and then submit your file.

- Validation errors include: field required, field cannot be blank, incorrect length, invalid information (year, amount, type, etc.) and incorrect formatting.
- If the record containing Employer Information (main W-2 record) or Payer Information (the main 1099 record) has an error, Web Upload will **not** review the associated Employee or Payee records until that error is corrected. The error message will advise this too.

Confirmation of the Submitted File

You will receive a confirmation email once Web Upload processes the file you submitted.

It will be sent to the email address indicated on the profile created during your Web Upload registration. Ensure that you have the correct email address on your profile.

Example – if you submit a W-2 file and a VA-6 file, you will receive a separate confirmation email for each file submitted. (There can only be 1 form type in each file.) The confirmation email will reference what type of data was sent in the file.

File Types

There are 2 types of files that Web Upload supports for your electronic wage statement data.

The most common file type used is a **text file**.

- Same type of file used to send your data to the federal level
- Most common file type prepared by companies and software packages

The other file type accepted is a **spreadsheet file** set up by Virginia Tax (such as an Excel spreadsheet). This file has its own special layout and described later in this guide.

Text Files and Record Delimiters

Web Upload accepts text files with or without record delimiters. (This does not apply to spreadsheet files.)

If you use record delimiters (a sequential file), a record delimiter must follow each record in the file except for the last record. The record delimiter must consist of 2 characters: a carriage return and a line-feed (CR/LF).

Line-feed is ASCII character 10 (0A HEX) and carriage-return is ASCII character 13 (0D HEX).

- For **Windows** programs (ex. Notepad) – automatically insert carriage-return line-feeds when you press the **Enter** key at the end of the line.
- For **UNIX** programs – manually insert the proper characters as UNIX does not automatically insert carriage return characters.

W-2 Text Files: Each record is 512 characters. The carriage return and the line-feed characters must be placed in positions 513 and 514, respectively.

1099 Text Files: Each record is 750 characters. The carriage return and the line-feed characters must be placed in positions 751 and 752, respectively.

Do Not:

- place a record delimiter before the 1st record;
- place more than 1 record delimiter (i.e. more than 1 CR/LF combination) following a record; or
- place record delimiters after a field within a record.

W-2 Text Files

W-2 data may be sent as a text file through Web Upload. Virginia Tax bases their accepted W-2 text file layout on the Social Security Administration (SSA) specifications listed below.

- The *Social Security Administration (SSA) Specification for Filing Forms W-2 Electronically* is a guide commonly known as **EFW2**.
- You can request a copy of the EFW2 requirements by accessing the SSA website or by calling the SSA at **1 (800) 772-6270**.

The file you submit to Virginia Tax must have a row that contains information just for the Employer (**RE**) and 1 (or many) row(s) that contains information for the Employees (**RS**).

Other records specified in the EFW2 format may be included in your text file, but those records will not be used or validated. A copy of the EFW2 requirements can be accessed at the SSA website.

The SSA does not require the “RS” (Employee State) record, but Virginia Tax does require it.
- If you created an “RS” record for your federal submission, Virginia Tax will accept this file.
- If not, you must create an “RS” record for each employee reported.

The state code for Virginia (**51**) **must** be on each “RS” record to indicate Virginia income tax withheld.

Each W-2 data record **must** be 512 bytes. This is the same format that is submitted to the SSA. The Employer Record begins with "RE” followed by the tax year.

Review Appendix A for W-2 (EFW2) Layout details.
- RE Record – Employer Record – Length = 512
- RS Record – Employee State Record – Length = 512

W-2 Spreadsheet Files

Customers unable to submit their W-2s in a text file according to the EFW2 format set by the SSA may use a Virginia Tax-designed substitute version of W-2 data. These files are accepted in a specially formatted spreadsheet file and it is open for anyone with access to a spreadsheet editor.

Only records containing Virginia wages and income amounts may be included in the spreadsheets. All data in the spreadsheets are assumed to be for Virginia wages, withholding and income.

W-2 data accepted in spreadsheet format must follow the layout and format described below.

As with any W-2 file, there is 1 row that contains the information for just the Employer and 1 (or many) row(s) that contains information for the Employee(s).

Review Appendix B for W-2 (spreadsheet) Layout details.
- Employer Record – Tax Year, Employer FEIN and Employer Name
- Employee Record – Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia Wages and Virginia Withholding
  NOTE: If City, State or Zip Code are unknown for the Employee, the field is left blank.

To save time / ensure correct formatting for your substitute W-2 file, access and save a copy of our W-2 Excel sample when you log into Web Upload. It is located in the *Sending W-2s or 1099s to TAX?* section of the Web Upload homepage.

Reminders
- Only the Tax Year, Employer FEIN and Employer Name should be completed for the Employer information.
- **Do not** provide Employer Address information in the Employer information or it will cause errors in your file.

1099 Text Files

You are only required to file 1099 series forms with Virginia Tax if the forms show Virginia income tax withheld.

Virginia Tax bases their accepted 1099 text file layouts on the IRS specifications listed below.

- The *Internal Revenue Service (IRS) Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935 and W-2G Electronically* is a guide commonly known as **Publication 1220**.
- Request a copy of the Publication 1220 from the IRS website or by calling the IRS at **1 (800) 829-3676**.

Web Upload supports 1099-R, 1099-MISC and 1099-NEC and data must be formatted in a **txt file** based on Publication 1220.

Form 1099-R data, Form 1099-MISC and Form 1099-NEC data **must** be submitted in separate text files. Any other forms in the 1099 series should be mailed in on paper along with the Form VA-W.

Forms 1099 Layouts and Required Records

The following data records are required for 1099-R,1099-MISC and 1099-NEC data. Other records specified in Publication 1220 may be included in your text file, but those records will not be used or validated.

The state code for Virginia (**51**) **must** be on each 1099 Payee B record (positions 747-748) to indicate Virginia income tax withheld.

1099-R Text Files

Each 1099-R data record **must** be 750 bytes. This is the same format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix C for 1099-R (text file) Layout details.

- PAYER “A” – Employer Record – Length = 750
- PAYEE “B” – Employee Record – Length = 750

1099-MISC Text Files

Each 1099-MISC data record **must** be 750 bytes. This is the same text file format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix E for 1099-MISC (text file) Layout details.

- PAYER "A" - Employer Record – Length = 750
- PAYER "B" - Employee Record – Length = 750

1099-NEC Text Files

Each 1099-NEC data record **must** be 750 bytes. This is the same text file format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix G for 1099-NEC (text file) Layout details.

- PAYER "A" - Employer Record – Length = 750
- PAYER "B" - Employee Record – Length = 750

1099 Spreadsheet Files

Customers unable to submit their 1099-R,1099-MISC or 1099-NEC in a text file according to Publication 1220, may use a Virginia Tax designed substitute version of that data. These files are accepted in a specially formatted spreadsheet file and it is open for anyone with access to a spreadsheet editor.

Only records containing Virginia wages and income amounts may be included in the spreadsheets. All data in the spreadsheets are assumed to be for Virginia withholding and income.

1099-R /1099-MISC/1099-NEC data accepted in spreadsheet format must follow the layout and format described below.

Virginia does not require 1099 information if there is no VA income tax withheld.

As with any 1099-R /1099-MISC/1099-NEC file, there is 1 row that contains the information for just the Payer and 1 (or many) row(s) that contains information for the Payee(s).

Review Appendix D for the 1099-R (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN and Payer Name
- Payee Record – Payee FEIN / TIN, Payee Name, Address, City, State (abbreviation), Zip Code, Distribution Code 1, Distribution Code 2 and income fields.
  NOTE: If City, State or Zip Code are unknown for the Employee, the field is left blank.

Review Appendix F for the 1099-MISC (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN and Payer Name
- Payee Record – Payee FEIN / TIN, Payee Name, Address, City, State (abbreviation), Zip Code and income fields.
  NOTE: If City, State or Zip Code are unknown for the Employee, the field is left blank.

Review Appendix H for the 1099-NEC (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN and Payer Name
- Payee Record – Payee FEIN / TIN, Payee Name, Address, City, State (abbreviation), Zip Code and Virginia Withholding and Non-employee Compensation.
  NOTE: If City, State or Zip Code are unknown for the Employee, the field is left blank.

To save time / ensure correct formatting for your substitute 1099-R, 1099-MISC, 1099-NEC file, access and save a copy of the Excel sample when you log into Web Upload. It is located in the *Sending W-2s or 1099s to TAX?* section of the Web Upload homepage.

Reminders

- Only the Payment Year, Payer FEIN and Payer Name should be completed for the Payer information.
- **Do not** provide Payer Address information in the Payer information or it will cause errors in your file.

1099 Combined Fed / State Filing Program

Virginia Tax no longer participates in the Combined Federal / State Filing Program (CF/SF) for 1099s.

This means that all 1099 data must be submitted directly to Virginia Tax.

- For your 1099-R,1099-MISC and/or 1099-NEC data, use the Web Upload or eForms system to file electronically.
- All other 1099 data should be submitted on paper to Virginia Tax.

This is due to the fact that the data submitted through the CF/SF program is received by Virginia much later in the year.

Since Virginia Tax uses these records to combat refund fraud and identity theft, the delay in receiving records through the CF/SF program impacts the processing of individual income tax returns, including requiring taxpayers to provide additional documentation to support their Virginia withholding and refund claimed.

Appendix A – W-2 Layout (Text File)

- These tables detail how the W-2 (EFW2/SSA) File Layout appears in Web Upload, with the “RE” (Employer) and the “RS” (Employee) records.
- The text file will still contain the same data as specified by the SSA.
- Records in addition to the “RE” and “RS” records can be included in the same file.
- W-2 records submitted through Web Upload must follow the SSA’s EFW2 file formatting.
- Fields identified as “Filler” list the position and field name as described in the EFW2.

STATE “RE” RECORD – W-2

(*Employer Information*)

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RE = Employer Record
2	3 – 6	Tax Year	4	Four-digit tax year
3	7	Agent Indicator Code **(Optional)**	1	One-digit code If unknown, left justify and fill with blanks.
4	8 – 16	Employer FEIN	9	Employer/Agent Identification Number (EIN) Nine digit identification number
5	17 – 25	Agent for FEIN (**Optional**)	9	Nine-digit identification number If unknown, left justify and fill with blanks.
6	26 – 39	*Filler*	14	(26) Terminating Business Indicator (27 – 30) Establishment Number (31 – 39) Other EIN
7	40 – 96	Employer Name	57	Name associated with the FEIN Left justify and fill with blanks.
8	97 – 512	*Filler*	416	(97 – 118) Location Address (119 – 140) Delivery Address (141 – 162) City (163 – 164) State Abbreviation (165 – 169) Zip Code (170 – 173) Zip Code Extension (174) Kind of Employer (175 – 178) Blank (179 – 201) Foreign State/Province (202 – 216) Foreign Postal Code (217 – 218) Country Code (219) Employment Code (220) Tax Jurisdiction Code (221) Third-Party Sick Pay Indicator (222 – 248) Employer Contact Name (249 – 263) Employer Contact Phone Number (264 – 268) Employer Contact Phone Extension (269 – 278) Employer Contact Fax Number (279 – 318) Employer Contact E-Mail/Internet (319 – 512) Blank

STATE "RS" RECORD – W-2

(*Each Employee's Information*)

Use this record layout if your Federal Submission does not contain RS records.

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RS = State Record
2	3 – 4	State Code	2	FIPS postal numeric code. (51 = Virginia)
3	5 – 9	*Filler*	5	Tax Entity Code
4	10 – 18	Employee SSN	9	The Employee's SSN
5	19 – 33	Employee First Name	15	First Name as shown on Social Security Card. Left justify and fill with blanks.
6	34 – 48	*Filler*	15	Employee Middle Name or Initial
7	49 – 68	Employee Last Name	20	Last Name as shown on Social Security Card. Left justify and fill with blanks.
8	69 – 72	*Filler*	4	Suffix
9	73 – 116	Employee Address	44	(73 – 94) Location Address (Suite, Attention, Room Number, etc.) – Left justify and fill with blanks. (95 – 116) Delivery Address – Left justify and fill with blanks.
10	117 – 275	*Filler*	159	(117 – 138) City (139 – 140) State Abbreviation (141 – 145) ZIP Code (146 – 149) ZIP Code Extension (150 – 154) Blank (155 – 177) Foreign State/Province (178 – 192) Foreign Postal Code (193 – 194) Country Code (195 – 196) Optional Code (197 – 202) Reporting Period (203 – 213) State Quarterly Unemployment Insurance Total Wages (214 – 224) State Quarterly Unemployment Insurance Total Taxable Wages (225 – 226) Number of Weeks Worked (227 – 234) Date First Employed (235 – 242) Date of Separation (243 – 247) Blank (248 – 267) State Employer Account Number (268 – 273) Blank (274 – 275) State Code (51 = Virginia)
11	276 – 286	Employee State Wages	11	State Taxable Wages Right justify and zero fill.
12	287 – 297	Employee State Tax Withheld	11	State Income Tax Withheld Right justify and zero fill.
13	298 – 512	*Filler*	215	(298 – 307) Other State Data (308) Tax Type Code (309 – 319) Local Taxable Wages (320 – 330) Local Income Tax Withheld (331 – 337) State Control Number (338 – 412) Supplemental Data 1 (413 – 487) Supplemental Data 2 (488 – 512) Blank

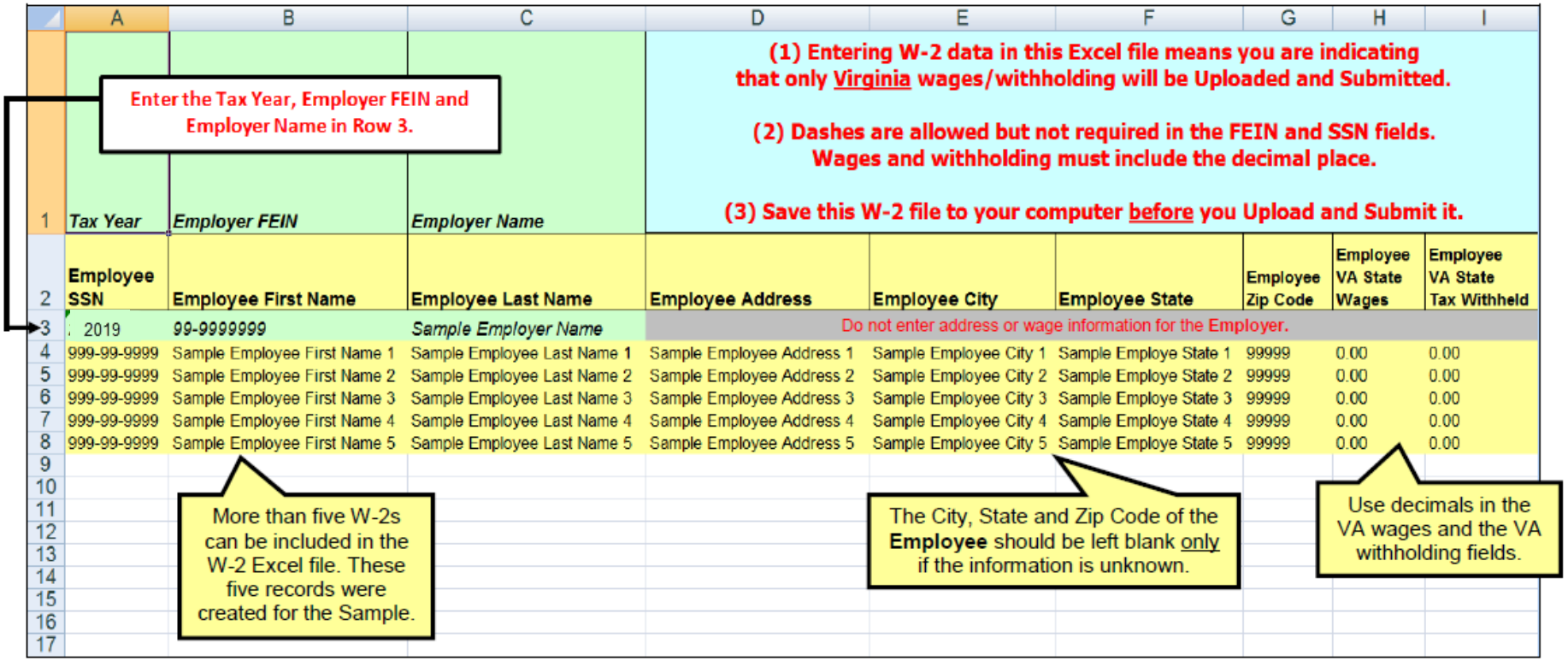
Appendix B – W-2 Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system.
  NOTE: The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Employer data and the Employee W-2 data.

Reminders

- Do Not change the field names in Rows 1 and 2.
- Do Not enter address information for the **Employer** (Row 3, Columns D – I).
- Key the Employer data in Row 3 and then key the Employee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Employer Data	Tax Year, Employer FEIN & Employer Name	None
Employee Data	Employee SSN, Employee First Name, Employee Last Name, Employee Address, Employee VA State Wages & Employee State Tax Withheld	Employee City, Employee State & Employee Zip Code



Appendix C – 1099-R Layout (Text File)

- These tables detail how the 1099-R File Layout will appear in Web Upload, with the Payer "A" record and Payee "B" records.
- The text 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-R 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.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-R

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 NOTE: Per Publication 1220, prior year data can be reported with this layout.
3	6 – 11	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	9 = 1099R
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	*Filler*	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	*Filler*	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	*Filler*	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 – 1099-R

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	*Filler*	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	*Filler*	1	(11) Type of TIN

6	12 – 20	Payee FEIN or TIN	9	Nine-digit identification number
7	21 – 54	*Filler*	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	*Filler*	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	*Filler*	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	*Filler*	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 state abbreviations. If foreign address, enter "FF".
31	490 – 498	Payee Zip Code	9	Nine-digit zip code with the four-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.
32	499 – 544	*Filler*	46	(499) Blank (500 – 507) Record Sequence Number (508 – 544) Blank
33	545	Distribution Code 1	1	Codes: 1 – 9, A, B, D, E – H, J – L, N, P – U or W
34	546	Distribution Code 2	1	If no 2nd Distribution Code, blank fill.
35	547 – 722	*Filler*	176	(547) Taxable Amount Not Determined Indicator (548) IRA/SEP/SIMPLE Indicator (549) Total Distribution Indicator (550 – 551) Percentage of Total Distribution (552 – 555) First Year of Designate Roth Contribution (556) – FATCA Filing Indicator (557 – 662) Blank (663 – 722) Special Data Entries
36	723-734	State Income Tax Withheld	12	Right justify and zero fill. This is a numeric field.
37	735-746	*Filler*	12	(735 – 746) Local Income Tax Withheld
38	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

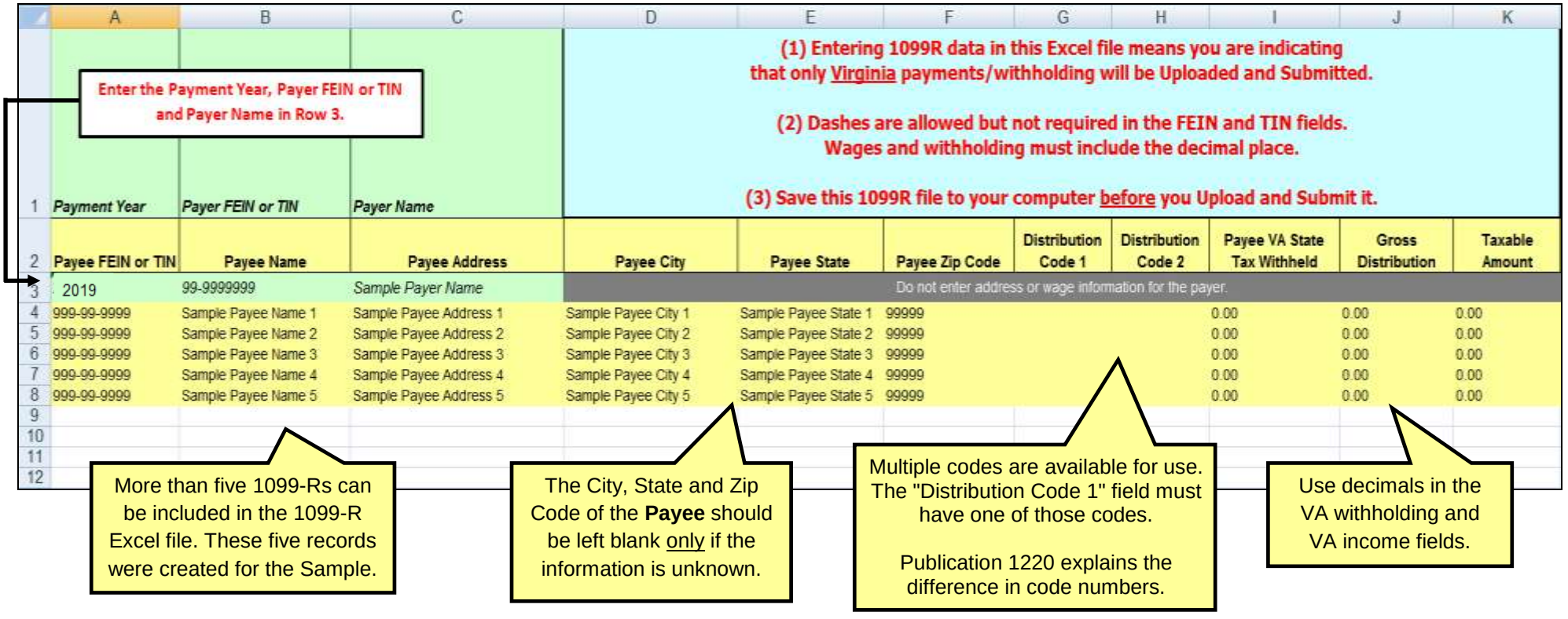
Appendix D – 1099-R Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system.
  NOTE: The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-R data.

Reminders

- Do Not change the field names in Rows 1 and 2.
- Do Not enter address information for the **Payer** (Row 3, Columns D – K).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Payer Data	Tax Year, Payer FEIN/TIN and Payer Name	None
Payee Data	Payee FEIN/TIN, Payee Name, Payee Address, Distribution Code 1, Payee VA State Tax Withheld & Payee VA State Income Amount(s)	Distribution Code 2, Payee City, Payee State, & Payee Zip Code



Appendix E – 1099-MISC Layout (Text File)

- 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.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-MISC

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	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	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	*Filler*	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	*Filler*	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 state abbreviation
12	216 – 750	*Filler*	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 – 1099-MISC

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	*Filler*	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	*Filler*	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	Nine-digit identification number
7	21 – 54	*Filler*	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	*Filler*	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	*Filler*	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	*Filler*	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 state abbreviations. If foreign address, enter "FF".
31	490 – 498	Payee Zip Code	9	Nine-digit zip code with the four-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.
32	499 – 722	*Filler*	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	*Filler*	12	(735 – 746) Local Income Tax Withheld
35	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
36	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

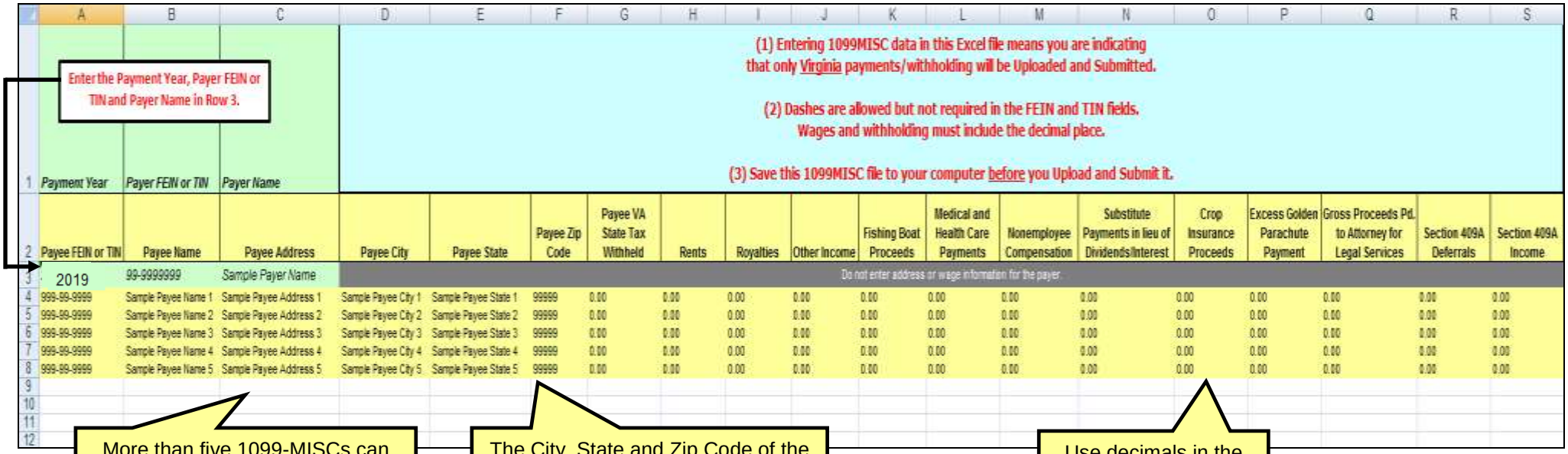
Appendix F – 1099-MISC Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system.
  NOTE: The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-MISC data.

Reminders

- Do Not change the field names in Rows 1 and 2.
- Do Not enter address information for the **Payer** (Row 3, Columns D – S).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Payer Data	Tax Year, Payer FEIN/TIN and Payer Name	None
Payee Data	Payee FEIN/TIN, Payee Name, Payee Address, Payee VA State Tax Withheld & Payee VA State Income Amount(s)	Payee City, Payee State, & Payee Zip Code



Appendix G – 1099-NEC Layout (Text File)

- The tables below detail how the 1099-NEC 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.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-NEC

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	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	NE = 1099NEC
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	*Filler*	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	*Filler*	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 state abbreviation
12	216 – 750	*Filler*	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 – 1099-NEC

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	*Filler*	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	*Filler*	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	Nine-digit identification number
7	21 – 54	*Filler*	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	*Filler*	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	*Filler*	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	*Filler*	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 state abbreviations. If foreign address, enter "FF".
31	490 – 498	Payee Zip Code	9	Nine-digit zip code with the four-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.
32	499 – 722	*Filler*	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	*Filler*	12	(735 – 746) Local Income Tax Withheld
35	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
36	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

Appendix H – 1099-NEC Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system. NOTE: The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-NEC data.

Reminders

- Do Not change the field names in Rows 1 and 2.
- Do Not enter address information for the **Payer** (Row 3, Columns D – S).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

