

2016 Specifications for e-Filing of 1099 Information Returns

Jan. 31, 2017, is the due date for filing the 2016 Form WHT-434 and Forms W-2 and/or 1099.

This guide is provided for those who will file their Form(s) 1099 using myVTax, the new online filing site. Vermont now participates in the IRS Combined Federal/State (CF/SF) Filing Program for e-filing Form(s) 1099. The CF/SF 1099 Program will forward e-filed 1099 returns to Vermont. **If you choose to use the CF/SF 1099 Program, you are required to file Form WHT-434 using the myVTax site at www.myvtax.vermont.gov.**

IRS 1099 CF/SF participants are required to file Form WHT-434.

Who Must File Electronically

The Vermont Department of Taxes has mandated the electronic filing of informational returns for all taxpayers whose total combined number of W-2 and 1099 forms being submitted exceed 25. Payroll filing services and tax preparers submitting informational returns for multiple employers are required to file electronically. The Department's online filing service can be accessed at www.myvtax.vermont.gov.

Important! Follow the Filing Guidelines Carefully

Vermont follows the IRS guidelines for electronically filing 1099 returns. The following information provides a brief overview of specifications for those employers and tax preparers who are required to submit 1099 information returns electronically. Refer to IRS Publication 1220 for file layouts which are available on the IRS website at www.irs.gov/pub/irs-pdf/p1220.pdf.

State of Vermont and IRS Format

- "T" Transmitter Record
- "A" Payer Record
- "B" Record according to specific 1099
- "C" Payee Totals Record
- "F" End of Transmission

Record format & record layout specifications

Required Payee Record "B" should include the Vermont account number in position (663-722) using the format show below:

WHT12345678

Vermont Withholding Account Number

For all other record specifications, please follow the IRS Publication 1220 for Tax year 2016 for detailed descriptions of record formats and layout specifications. The Vermont Department of Taxes requires employers to use the same format to file the information returns containing Vermont withholding tax. All information must be submitted as required by appropriate federal guidelines and modified for Vermont using the guidelines of this document.

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