

2023 Vermont Specifications for E-filing of 1099 Information Returns

January 31, 2024, is the due date for filing the 2023 Form WHT-434 and Forms W-2 and/or 1099

This guide is for those who will file form(s) 1099 through [myVTax \(https://myvtax.vermont.gov\)](https://myvtax.vermont.gov), the Department's secure online filing portal.

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 exceeds 25. Payroll filing services and tax preparers submitting informational returns for multiple employers are required to file electronically. You can access the Department's secure online filing portal by visiting [myVTax \(https://myvtax.vermont.gov\)](https://myvtax.vermont.gov).

The 2023 Form WHT-434 and Forms W-2 and 1099 are due Jan. 31, 2024. Electronic records must conform to the specifications defined in these instructions. Submissions must conform to the specifications to be accepted.

Bulk Upload Formatted 1099 Files - Payroll services and tax preparers submitting for multiple companies can upload bulk files of formatted 1099s.

Data Entry of Form 1099s - Employers submitting for their employees have the option to data enter the following 1099 forms:

- 1099-B
- 1099-DIV
- 1099-G
- 1099-INT
- 1099-K
- 1099-MISC
- 1099-NEC
- 1099-OID
- 1099-PATR
- 1099-R

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. See [IRS Publication 1220 \(https://www.irs.gov/pub/irs-pdf/p1220.pdf\)](https://www.irs.gov/pub/irs-pdf/p1220.pdf) for file layouts for the relevant tax year.

Record Format and Record Layout Specifications

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

WHT12345678

Vermont Withholding Account Number

For all other record specifications, please follow IRS Publication 1220 for detailed descriptions of record formats and layout specifications for the relevant tax year. 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 procedures outlined in this document.

State of Vermont and IRS Format

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