

2020 Specifications for E-filing of 1099 Information Returns

Jan. 31, 2021, is the due date for filing the 2020 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 Department's online filing site at www.myVTax.vermont.gov.

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.

Electronic records must conform to the specifications defined in these instructions. Submissions that do not conform to the specifications will not 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-K
 - ♦ 1099-PATR
 - ♦ 1099-DIV
 - ♦ 1099-MISC
 - ♦ 1099-R
 - ♦ 1099-G
 - ♦ 1099-NEC
 - ♦ 1099-INT
 - ♦ 1099-OID

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 for file layouts for the relevant tax year, 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 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 guidelines of this document.