

2020

Government of the District of Columbia,
Office of the Chief Financial Officer,
Office of Tax and Revenue



[SPECIFICATIONS FOR FILING FORMS 1099/W-2G ELECTRONICALLY]

File formats and processing for electronic 1099/W-2G in the DC Taxpayer Portal

Version Control

Version Number/Date	Comments
1.0 – 9/17/2020	Initial Release for 2020

This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information. The Version Control Log will indicate what has changed from the initial publication.

What's New:

- **Form 1099-NEC, Nonemployee Compensation**
 - Do not report prior year nonemployee compensation on Form 1099-NEC
 - Use Form 1099-MISC to report prior year nonemployee compensation
 - Publication 1220 provides the record layouts to file Form 1099-NEC and Form 1099-MISC
 - Replicate 1099-MISC positions 549 through 750 for the 1099-NEC with the exception of positions 747-748 which would be blank for NEC submissions

Reminders:

- The District of Columbia (DC) Office of Tax and Revenue (OTR) will no longer accept CDs or any other media for filing the 1099/W-2G. You must use the bulk upload or online data entry via OTR's tax portal, [MyTax.DC.gov](https://mytax.dc.gov).
- More information about how to bulk file will be explained later in these instructions. The District of Columbia will continue to follow Internal Revenue Service (IRS) Publication 1220 Tax Year 2020 (Rev. 9-2020) specifications for Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.
- The only 1099s that are accepted by the District of Columbia are:
1099-B 1099-DIV 1099-G 1099-INT 1099-NEC
1099-MISC 1099-OID 1099-R 1099-K
- Filers are not required to submit test files. The file format must conform to the specifications found in Part C (Record Format Specifications and Record Layouts) of Publication 1220. PDFs will not be accepted.
- **The District of Columbia no longer participates in the Combined Federal/State Filing Program (CF/SF).**
- The submission due date of informational statements is
 - **January 31st of each year**
- Employers must file electronically if the number of forms is 25 or greater. If the number of forms is 24 or fewer, then employers may file electronically using our

online manual data entry application. Reference the “DC Income Tax Withholding Statements Electronic Submission Temporary Act of 2012.”

- Please ensure that your data file is in a .txt or .zip format.
- If you use a reporting representative to submit your file, you are responsible for the accuracy of the file.
- Copies of federal Form 1099 must be submitted to report income of \$600 or more, or other payments subject to DC withholding, other than salaries or wages subject to withholding, paid to a DC resident individual in any calendar year.
- Dividends, endowment gains and other taxable income of \$600 or more are required to be reported unless excluded by regulations.

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General Information

Below are the instructions for filing the 1099 or W-2G information returns to OTR via electronic filing using the IRS specifications for filing information returns electronically, and your reporting requirement is 25 or more information returns.

Visit [IRS.gov](https://www.irs.gov) for IRS Publication 1220 specifications.

DO NOT send paper or PDFs of 1099s or W-2Gs if you have submitted your file(s) electronically. These are for your records.

All submitters are required to create a logon ID through MyTax.DC.gov, whether you are an employer, payroll provider, preparer, or enrolled agent. For assistance with obtaining a logon ID or authorizing a third-party to submit the 1099/W-2G, please review the tutorials/FAQs on the web portal. Instructions are also included in this guide.

Filing

Electronic Filing

Filing 25 or more information returns must be done electronically online via the web portal, MyTax.DC.gov.

Paper

Small business filing fewer than 25 information returns can file electronically using OTR's online manual data entry application or file upload method.

Filing Options

Option 1 – Manual Online Entry (Small Business)

Filing 24 or fewer 1099/W-2G? It's easy to file electronically with online data entry. This option is available for small business employers or preparers and allows the preparation and submission of up to 25 1099/W-2G per report over a secure internet service

Option 2 – Bulk File Submission (Larger Businesses)

Filing 25 or more 1099/W-2Gs or using third-party bulk filing? It's easy to file electronically with "1099 File Upload." This electronic filing option is available for larger businesses and third-party bulk filers. Using approved software that generates the correct 1099 record format specifications, the bulk file submission allows an employer/payroll provider or others to electronically submit their 1099/W-2Gs. To find a provider, search for "Form 1099 Software Providers." OTR does not provide approval for these vendors.

Option 3 – Multiple Employer Submissions (Third Party Bulk Filers)

This is the same process as option 1, with the difference being that a third-party can submit files containing multiple employers. The mechanics of submitting these multi-employer bulk submissions is the same as the Bulk File Submission.

1099/W-2G Data Requirements and File Acceptance

Please refer to the IRS handbook to obtain additional information regarding data requirements and file acceptance to eliminate file rejection due to errors. Listed below are the 1099/W-2G record requirements for file creation of records to be submitted to the OTR:

- T – Transmitter Record (required)
- A – Payer (required)
- B – Payee (required)
- C – Summary of Payee “B” Records (required)
- K - State Totals for CF/SF (optional)
- F – End of Transmission (required)

Employer/Employee Record Information

Submitter’s Information

Record Length

All employer records must adhere to the required record length for both 1099 and W-2G as follows: 750 positions.

Each record must terminate with a carriage return at the end of each row.

‘T’ Transmitter Record

It is imperative that the required Publication 1220 ‘T’ Record be entered in the designated positions. Failure to include correct and complete transmitter contact information may result in OTR rejecting your file submission.

‘A’ Payer Record

Identifies the person making payments. The payer is responsible for the completeness, accuracy, and timely submission of electronic files. Enter a blank in position 6 as DC is no longer a participant in the CF/SF Program.

‘B’ Payee Record

Do not use decimal points (.) to indicate dollars and cents. Only enter the payment year (2018) in position 2-5.

Positions 723-734, State Income Tax Withheld, the amount must be entered, right justified and unused positions must be zero filled even though the IRS defines this field as optional.

‘C’ Summary of B Records

Report the total number of payees and the totals of the payment amount fields for each payer and/or return. The ‘C’ record must follow the last ‘B’ record for each type of return for each payer.

‘K’ Record

The ‘K’ Record is optional.

‘F’ End of Transmission Record

Summary of the entire file. It is written after the last ‘C’ record (or last ‘K’ record, where applicable) of the entire file.

Upload File Specifications

Files must be in the format .txt or .zip. Any files submitted that are 200MB (uncompressed) or larger will be rejected.

The maximum number of file attachments (less than 200MB) per file type is five (5).

For example:

File 1: 8.50 MB

File 2: 90 MB

File 3: 60 MB

More than five attachments can be submitted in an additional request.

Payroll Provider Registration

You must have a [MyTax.DC.gov](https://mytax.dc.gov) web login to gain access to the electronic W-2/1099 submission process. The person completing the registration will be considered the ‘Administrator’ of the account. **Do not** use an invalid Individual Taxpayer Identification Number (ITIN) when registering.

There are two methods to sign up to use [MyTax.DC.gov](https://mytax.dc.gov):

- If you are a DC taxpayer, answer ‘Yes’
 - Enter your Individual Taxpayer Identification Number (ITIN) and any notice you have received from the Office of Tax and Revenue (OTR). If you did not receive a notice, you can enter your last tax due amount or mark the

“Last Tax Due is \$0.00” checkbox. If you do not know the last tax due amount, contact the account administrator.

- If you are not a DC taxpayer, answer ‘No’
 - If you selected ‘No’ and the system prompts that an account exists for the Federal Employer Identification Number (FEIN) entered, this is an indication that your company does have a presence in DC. Therefore, you will need to contact your company representative to obtain logon credentials to access MyTax.DC.gov. If the individual within your company is unknown, a representative from OTR’s Customer Service Administration can assist you in identifying that person. Contact them at (202)759-1946 or email e-services.otr@dc.gov from 8:15 a.m. to 5:30 p.m. Monday through Friday.

For either answer, complete all information, including a security question and an email address. Press ‘Next’ to continue.

1. Web Profile

Web Profile

Login information
Do you currently or expect to file DC returns?

No	Yes
----	-----

Username

City Streets

First Name

sylvia

Last Name

magby

Email

sylviam@ocfo.dc.gov

Phone Type

Business Phone

Contact Phone

(202) 442-6239

Alternate Phone

In case you forget your password

Secret Question

What is your favorite animal?

Secret Answer

Confirm Answer

Authentication Contact

☐ Phone/Email

☐ Phone

☒ Email

☐ None

Use Login Email?

No

Yes

Email

sylviam@ocfo.dc.gov

Cancel

< Previous

Next >

Home » New Login Request

1. Web Profile 2. Tax Profile

Tax Profile

TAXPAYER INFORMATION

ID Type ☒ FEIN ☐ SSN

Your ID (SSN or FEIN)

Re-enter Your ID

ACCOUNT VALIDATION

Notice Number

OR

Account Type

Last Tax Due

Last Tax Due is \$0.00 ☐

You will see this screen if you answered 'No' to are you a DC taxpayer. Complete the information and click 'Next'.

Home » New Login Request

1. Web Profile 2. Signup

Signup

USER DEMOGRAPHICS

Business Name

ID Type ☒ FEIN ☐ SSN

Your ID (SSN or FEIN)

Re-enter Your ID

Address

Street 2

Unit Type

WASHINGTON DISTRICT OF COLUMBIA

20002-4259 USA

In either instance, you will receive a registration summary screen.

Once you have verified the above information, click 'Submit' and then 'Ok' or 'Cancel.' You will receive a confirmation page, and an email will be sent to you to continue the process.

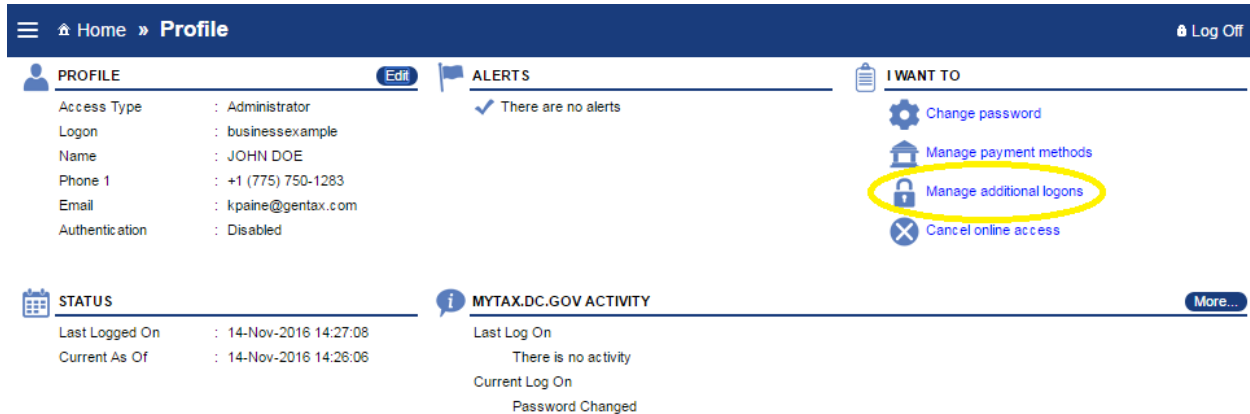
Once you have obtained your logon credentials, you are ready to add additional logons or continue to bulk processing.

Adding Additional Logons

- After you or the account administrator has successfully logged in to the account, additional logons can be added.

9 | Page

- After selecting 'My Profile' you will see 'Manage additional logons'



Home » Profile Log Off

PROFILE Edit

Access Type : Administrator
 Logon : businessexample
 Name : JOHN DOE
 Phone 1 : +1 (775) 750-1283
 Email : kpaine@gentax.com
 Authentication : Disabled

ALERTS

✓ There are no alerts

I WANT TO

- Change password
- Manage payment methods
- Manage additional logons**
- Cancel online access

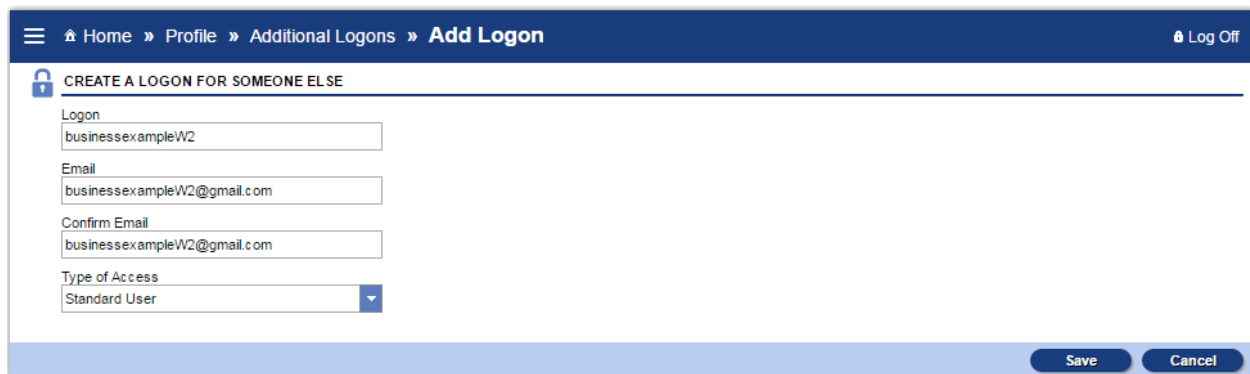
STATUS

Last Logged On : 14-Nov-2016 14:27:08
 Current As Of : 14-Nov-2016 14:26:06

MYTAX.DC.GOV ACTIVITY More...

Last Log On
 There is no activity
 Current Log On
 Password Changed

- Proceed with adding additional logons until complete. Ensure 'Standard User' is selected from the 'Type of Access' drop down menu bar.



Home » Profile » Additional Logons » Add Logon Log Off

CREATE A LOGON FOR SOMEONE ELSE

Logon
 businessexampleW2

Email
 businessexampleW2@gmail.com

Confirm Email
 businessexampleW2@gmail.com

Type of Access
 Standard User

Save Cancel

- This is the standard user view at MyTax.DC.gov.



Home Log Off

My Profile ALERTS I WANT TO More...

00000-91276
 BUSINESS EXAMPLE
 100 MAIN ST
 WASHINGTON DC 20009 USA

RECENT ITEMS **NAMES AND ADDRESSES**

OPEN REQUESTS More... **UNREAD LETTERS** More... **UNREAD MESSAGES** More...

There are no open requests
 There are no unread letters
 14-Nov-2016 Profile Updated

- On the far right of the home screen, you will see a list of common actions under the 'I Want To' header.
- To the right of the 'I Want To' header, there is a tab labeled 'More.'

[More...](#)

- Under 'Bulk Processing', press the link to access the 'Submit W-2/1099' features.

Home » I Want To Log Off

I WANT TO

[View My Web Profile](#)

[Request Third Party Access](#)

[Send OTR a message](#)

[Manage payments and returns](#)

BULK PROCESSING

[Request Access to Bulk Filing](#)

[Submit W2/1099](#)

W-2/1099 Bulk Upload

Home » I Want To » W2/1099 Bulk Upload Log Off

1. Submission Instructions 2. Filing Options

Filing Options

Please select your desired filing option

☒ Upload bulk submissions

☐ Manually key individual W-2 or W-2c forms

Company Name BUSINESS EXAMPLE

Contact Name JANE DOE

Contact Email JANEDOE@GMAIL.COM

Contact Phone (202) 111-2222 Extension

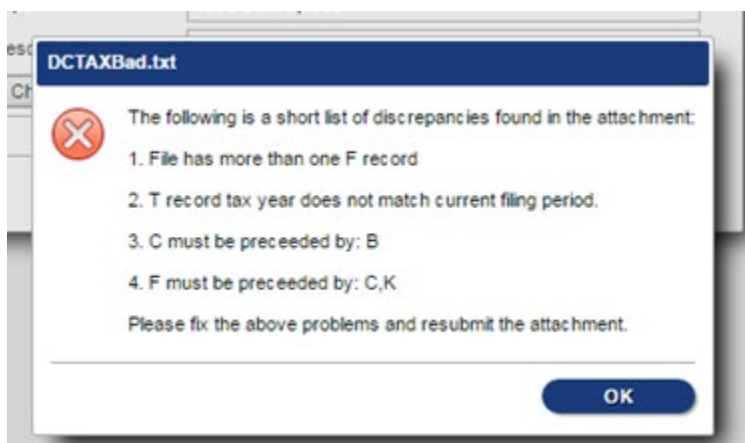
Fax Number

Cancel Previous Next

- Select 'Upload bulk submissions'
- Step 1: Company Name
- Step 2: Contact information
 - Submitter and contact information needs to be the individual or company submitting the electronic 1099s/W-2Gs.
- If the previous option was 'Upload Bulk Submission' then the next step will be attaching the bulk submissions to the Electronic Submission request.
- From here, a pop-up screen will appear titled "Select a file to attach"
- Select your file(s) by clicking on 'Add Attachment.' Include the type of file submission and a description and save.
- Type: Tells the Portal that this is a W-2 or a 1099 bulk submission file
- Description: A free format text field that will distinguish between the attachments
- Example: 2020 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local machine

The screenshot shows the 'W2/1099 Bulk Upload' page. At the top, there are navigation tabs: '1. Submission Instructions', '2. Filing Options', and '3. Bulk Upload'. Below this, the 'Bulk Upload' section has an 'ATTACHMENTS' table with columns: Type, Name, Description, and Size. An 'Add Attachment' button is circled in yellow. Below the table, it says 'Files added: 0' and has a 'Cancel' button. A modal window titled 'Select a file to attach' is open, containing a 'Type' dropdown, a 'Description' field with a 'Required' label, a 'Choose File' button, and a 'No file chosen' text. At the bottom of the modal are 'Save' and 'Cancel' buttons. To the right of the modal are 'Previous' and 'Next' navigation buttons.

- If there are any errors, a list will automatically be displayed. You must correct the errors and resubmit the attachment.



Common Errors

Validation	Error
Empty File	The File Contains No Records: "FileName"
File beginning with incorrect record type	File does not start with a correct identifier or is empty
Submitter FEIN	Invalid FEIN: "FieldValue"
Employee SSN	Invalid SSN: "FieldValue"
Tax Year	Invalid year: "FieldValue"
State Taxable Wages	This is a required field. Invalid value: "FieldValue"

DCSTATE.TXT



Invalid file line length on line 16

OK

Recommendation

Use a text editor, such as Notepad++, to verify that the length of each line follows the requirements (**W-2: 512** **1099: 750**) Look for extra spaces at the end of a record or an extra blank line added to the end of the final record.

- If the file validation is successful, you will see the following:

Home » I Want To » W2/1099 Bulk Upload Log Off

1. Submission Instructions 2. Filing Options 3. Bulk Upload

Bulk Upload

ATTACHMENTS Add Attachment

Type	Name	Description	Size
1099 Bulk Upload	1099.txt	1099test	30 Remove

Files added 1

Save and Finish Later Save Cancel Previous Next

Note: The submission can be paused at any time by clicking the ‘Save and Finish Later’ button at the bottom left-hand corner of the screen. By pressing this, the portal will save the submission without submitting it, allowing the user to finish the submission later.

Manual Submission of 1099/W-2G

If the option chosen was ‘Manually key individual forms’, verify the information is correct, as this will be automatically pulled into each individually keyed 1099/W-2G.

Home » I Want To » W2/1099 Bulk Upload Log Off

1. Submission Instructions 2. Filing Options

Filing Options

Please select your desired filing option

☐ Upload bulk submissions

☒ Manually key individual W-2 or W-2c forms

Company Name BUSINESS EXAMPLE

Contact Name JANE DOE

Contact Email JANEDOE@GMAIL.COM

Contact Phone (202) 111-2222 Extension

Fax Number

Cancel Previous Next

Home » I Want To » W2/1099 Bulk Upload
Log Off

1. Submission Instructions
2. Filing Options
3. Verify Information

Verify Information

Please be sure that the submitting company's Employer Identification Number (FEIN) has been provided and verify the address or enter another if the contact address is different from the submitting company's address.

Company FEIN

Submitter address is different from company address ☒

Company Name

Mailing Address

City, State

Zip Country

Cancel
Previous
Next

Form Submission

Determine which type of form will be submitted or removed from the electronic submission

After selecting the form type, a 'List' screen will pop up and allow the user to manually enter the forms by selecting the 'Add new <Form>' on the left of the window or on the top right of the list.

Editing Records Before Submission of File

- Editing an Online Data Entry file is easy; go to the 1099 Data Entry page and follow the steps listed below.
- To update the submitter and/or employer information, click on the link corresponding to the information you wish to update.
- To update the employee information, click on the 'Update' link corresponding to the employee record you wish to update.
- To delete employee information, click on the 'Delete' link corresponding to the employee record you wish to delete.

File Status

The status of your 1099 submission will appear on the Submission History page. The statuses may be as follows:

- **PENDING** – A request was submitted, but the system has not yet picked it up for processing. At this stage, the request can be deleted.
- **PROCESSING** – A request was submitted, and the system is processing the file. No changes can be made at this stage.
- **COMPLETED** – The system has successfully processed the file. No changes can be made at this stage.

- **DELETED** – The request has been withdrawn by the submitter. No changes can be made at this stage.
- **NOT SUBMITTED** – A request is in progress and has not yet been submitted. At this stage, the request can be either edited or deleted.