

2025

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



Specifications for the Electronic Filing of Forms 1099/W-2G

File formats and processing for electronic filing for Forms 1099/W-2G on [MyTax.DC.gov](https://mytax.dc.gov) and access to MyTax.DC.gov.

Version Control Log

Version Number/Date	Comments
1.0 – 09/18/2025	Initial Release for 2025

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:

- Combined Federal and State Filing (CF/SF):
 - Added Oregon- Code 41
 - Removed Missouri - Code 29
- 1099-MISC: A Record, Position 28-45 removed Code “B” (Excess Golden Parachute Payment)
- 1099-Q: Payee "B" Record- Field Position 547- Added Code 2, reporting a QTP to a Roth IRA transfer.
- 1099-R: Payee "B" Record - Field Position 545-546 - added Distribution Code Y, Qualified Charitable Distribution (QCD)
- 1099-DA submissions must be filed by paper or by manual online entry via our tax portal at MyTax.DC.gov.
- 1099-NEC: 1099-NEC submitted with Golden Parachute Payments must be filed by paper or by manual online entry via our tax portal at MyTax.DC.gov.

Reminders:

- DC is participating in the IRS Combined Federal/State Filing (CF/SF) program; however, DC still requires a separate direct filing for TY2025 via bulk upload or online data entry on The District of Columbia (DC) Office of Tax and Revenue (OTR) tax portal, MyTax.DC.gov, even when you are an approved filer in the CF/SF program.
- OTR will no longer accept CD-ROMs 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.
- 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 2025 (Rev. 9-2025) specifications for Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.
- Payee “B” Record - Record Layout Positions 544-750 for Form 1099-LTC-B Record Positions 679-687 ZIP Code of Insured added back into table.
- Payee “B” Record - Record Layout Positions 544-750 for Form 5498, last row in table - B Record Positions 564-565 Repayment Code removed “Federally Designated” wording for code DD and added new codes and descriptions for EP, TI, and DA.
- 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	• 1099
- 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 submission due date for informational statements is January 31st of each year.
- Employers must file electronically using our online bulk file submission if the number of Forms W2 is 25 or greater. If the number of forms is 24 or fewer, then employers may file electronically using manual data entry or file on paper. However, electronic filing is preferred. For more information, reference the "DC Income Tax Withholding Statements Electronic Submission Temporary Act of 2021."
- 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.

Table of Contents

General Information.....	4
Filing	4
Electronic Filing.....	4
Paper Filing	4
Filing Options	4
Option 1 – Manual Online Entry (Small Businesses)	4
Option 2 – Bulk File Submission (Larger Businesses)	4
Option 3 – Multiple Employer Submissions (Third Party Bulk Filers)	5
1099/W-2G Data Requirements and File Acceptance	5
Record Specifications	5
Record Length	5
‘T’ Transmitter Record	5
‘A’ Payer Record	5
‘B’ Payee Record.....	5
‘C’ Summary of B Records	5
‘K’ Record	5
‘F’ End of Transmission Record	5
Upload File Specifications	6
Sign-up for MyTax.DC.gov/Payroll Provider Registration	6
Adding Additional Logons	7
W-2/1099 Bulk Upload	9
Manual Submission of 1099/W-2G	11
Form Submission	12
Editing Records Before Submission of File	12
File Status	13
Validating Your File	13

General Information

Below are the instructions for filing the 1099 or W-2G information returns via electronic filing using the IRS specifications when 25 or more information returns are being filed.

Visit [IRS.gov](https://www.irs.gov) for IRS Publication 1220 which outlines the IRS specifications for filing information returns electronically.

DO NOT send paper or PDF copies 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 they 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 via the web portal, MyTax.DC.gov.

Paper Filing

If you are filing fewer than 25 W-2s, you can file electronically or on paper. If filing by paper complete Form WT Transmittal for Paper Forms W2 & 1099. Attach Wage (W-2) & Non-Wage (1099) Forms and mail to:

Office of Tax and Revenue
1101 4th Street, SW FL 4
Washington, DC 20024

Filing Threshold

Filing is required if income of \$600 or more is reported for both District of Columbia residents and nonresidents. However, nonresidents are not required to file if no DC Withholding applies.

Filing Options

Option 1 – Manual Online Entry (Small Businesses)

Filing 24 or fewer 1099/W-2Gs? 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 24 1099/W-2Gs 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 2, 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 IRS Publication 1220 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)

Record Specifications

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.

‘B’ Payee Record

Do not use decimal points (.) to indicate dollars and cents. Only enter the payment year (2025) 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.

Sign-up for [MyTax.DC.gov](https://MyTax.DC.gov/Payroll)/Payroll Provider Registration

In order to bulk file the 1099/W-2G, you must have a MyTax.DC.gov web logon to access the electronic bulk filing option. The individual completing the registration will become the Administrator for all accounts associated with the Taxpayer Identification Number (TIN). Do not use an invalid TIN when registering.

You can review the [tutorial](#) at MyTax.DC.gov that contains the information for nexus and non-nexus business entities to access the secure web portal.

Adding Additional Logons

After you or the account administrator have successfully logged into the account, you can add additional logons.

1. Select **Manage My Profile** in the upper right block of the page.

DISTRICT OF COLUMBIA

00001-23456

1234 4TH ST NE

WASHINGTON DC 20024-1234

Welcome, Business Owner

You last logged in on Friday, Apr 4, 2025 8:40:33 AM

[Manage My Profile](#)

2. Select **More** in the menu bar.

Manage My Profile

Business Owner

business.owner@dc.gov

[Profile](#) [Security](#) [Action Center](#) [More...](#)

3. Select **Add an additional logon**.

[Profile](#) [Security](#) [Action Center](#) [More...](#)

What are you looking for?

Access Management

Manage access of accounts I have access to.

- > [Manage My Access](#)
- > [Manage Third Party Access](#)
- > [Request Third Party Access](#)
- > [Delete My Profile](#)

Web Logons

Manage web logons.

- > [Add an Additional Logon](#)
- > [Manage Additional Logons](#)

Payment Channels

Manage my bank accounts used to make payments on MyTax.DC.gov.

- > [Manage Payment Channels](#)

- At the Create a Logon for Someone Else page, enter a Logon, Name, and Email. For Type of Access, select *Standard User*.

Add Additional Logon

DISTRICT OF COLUMBIA
00001-23456

Logon Information

Create a Logon for Someone Else

Logon *

Name *

Email *

Confirm Email *

Type of Access *

Required

Required

Account Administrator

Standard User

< Previous

Next >

- At the Account Access page, select the Grant Access checkbox for each Account the user should access.

Add Additional Logon

DISTRICT OF COLUMBIA
00001-23456

Logon Information

Account Access

Personal Property Tax

400-000121212 - DC Business

☐ Grant Access

Sales & Use Tax

350-000121212 - DC Business

☐ Grant Access

Unincorporated Business Franchise Tax

260-000121212 - DC Business

☐ Grant Access

Cancel

< Previous

Next >

- Repeat as needed for additional users.

W-2/1099 Bulk Upload

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA
00001-23456

✓

Submission Instructions

>

Filing Options

Filing Option

Please select your desired filing option

☒ Upload bulk submissions

☐ Manually key individual W-2, W-2c, or 1099 forms

Contact Information

Company Name

DISTRICT OF COLUMBIA

Contact Name

BUSINESS OWNER

Contact Email

test@dc.gov

Contact Phone

(202) 123-4568

Fax Number

Extension

- Select "Upload bulk submissions"
- Step 1: Enter Company Name
- Step 2: Enter 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 click 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: 2025 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local computer.

- 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"

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:

The screenshot shows a progress bar at the top with three steps: "Submission Instructions" (checked), "Filing Options" (checked), and "Bulk Upload" (active). Below the progress bar is a section titled "Attachments" containing a table with the following data:

Type	Name	Description	Size	
1099 Bulk Upload	1099_BUS_Upload_20250920222222_1.TXT	Upload	5.87 KB	Remove

Below the table is a blue button labeled "Add Attachment". At the bottom of the "Attachments" section, it says "Files added" followed by a counter showing "1". At the very bottom of the screen are three buttons: "Cancel", "Save Draft", and "Next" (which is highlighted in blue, with a "Previous" button to its left).

Note: The submission can be paused at any time by clicking the "Save Draft" button at the bottom left-hand corner of the screen. Clicking this will cause the portal to 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 W-2, W-2c, or 1099 forms," verify the information is correct, as this will be automatically pulled into each individually keyed 1099/W-2G.

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA
00001-23456

The screenshot shows a progress bar with two steps: "Submission Instructions" (checked) and "Filing Options" (active). The "Filing Option" section on the left has two radio buttons: "Upload bulk submissions" (unselected) and "Manually key individual W-2, W-2c, or 1099 forms" (selected). The "Contact Information" section on the right contains the following fields:

- Company Name: DISTRICT OF COLUMBIA
- Contact Name: BUSINESS OWNER
- Contact Email: test@dc.gov
- Contact Phone: (202) 123-4568
- Extension: (empty field)
- Fax Number: (empty field)

At the bottom of the screen are three buttons: "Cancel", "Save Draft", and "Next" (highlighted in blue, with a "Previous" button to its left).

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA

00001-23456

Submission Instructions

Filing Options

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

99-9999999

☒ Submitter address is different from company address

Contact Information

Company Name

DC BUSINESS

Mailing Address

1234 4TH ST NE

City

WASHINGTON

State

DISTRICT OF COLUMBIA

Zip

20024-1234

Country

USA

Phone

(202) 123-4567

Cancel

Save Draft

< 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 "+Add a record" on the left of the window or on the top right of the list.

The screenshot shows the '1099 Entry' modal window overlaid on the main submission interface. The modal has a title bar '1099 Entry' and a close button 'X'. Inside, there is a blue header bar with '1099 Entry' and a '+ Add a Record' button. Below this is a table with columns: '1099 type', 'Payer name', 'Recipient's name', 'Recipient's T', and 'State tax withheld'. There is a '+ Add a Record' button at the bottom left of the table. At the bottom right of the modal are 'Cancel' and 'OK' buttons. The background interface shows the 'Form Year' as '2024' and buttons for 'Add/Delete' and 'Cancel/Save Draft'.

Editing Records Before Submission of File

- Editing an Online Data Entry file is easy; go to the W-2/1099 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 employee record you wish to update.
- To delete employee information, click on the "Delete this Record" link corresponding to the employee record you wish to delete.

File Status

The status of your W-2/1099 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 submitted, edited or deleted.

Validating Your File

OTR does not offer a formal testing environment to assess bulk upload files for error. However, you can assess your file for any validation errors within our production environment by following the first few steps outlined in the W2/1099 Bulk Upload Procedures. See below.

Note: We strongly discourage utilizing counterfeit data to validate your files. If the file is uploaded in error it will be sent directly for processing to our system and will be validated in our production environment.

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA
00001-23456

✓

Submission Instructions

➤

Filing Options

Filing Option

Please select your desired filing option

☒ Upload bulk submissions

☐ Manually key individual W-2, W-2c, or 1099 forms

Contact Information

Company Name
DISTRICT OF COLUMBIA

Contact Name
BUSINESS OWNER

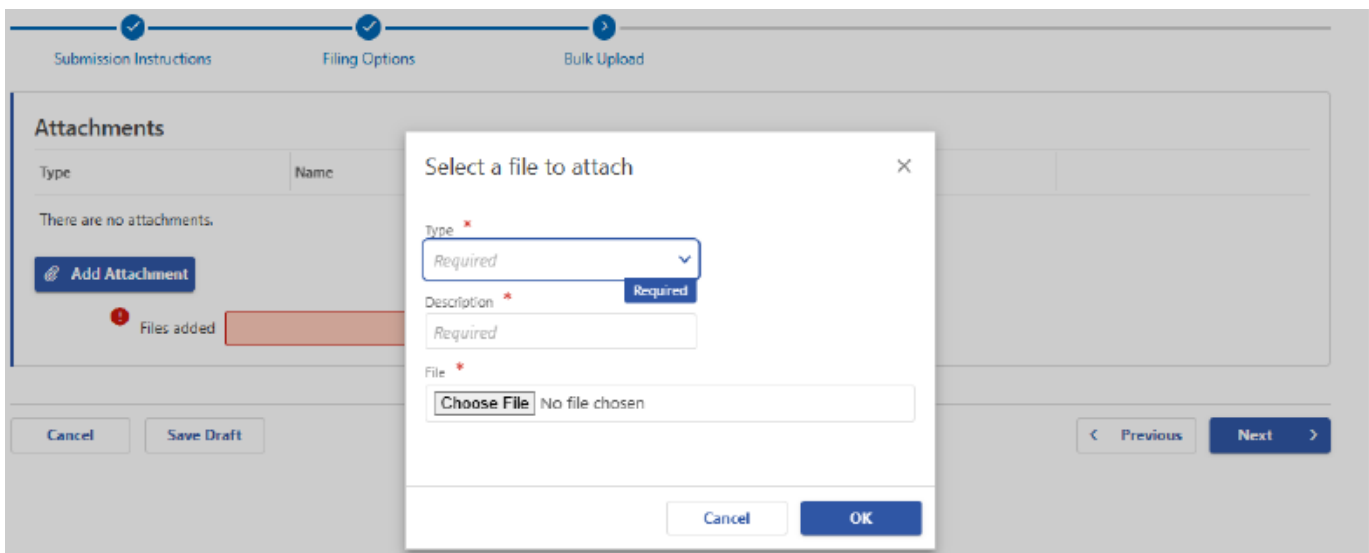
Contact Email
test@dc.gov

Contact Phone
(202) 123-4568

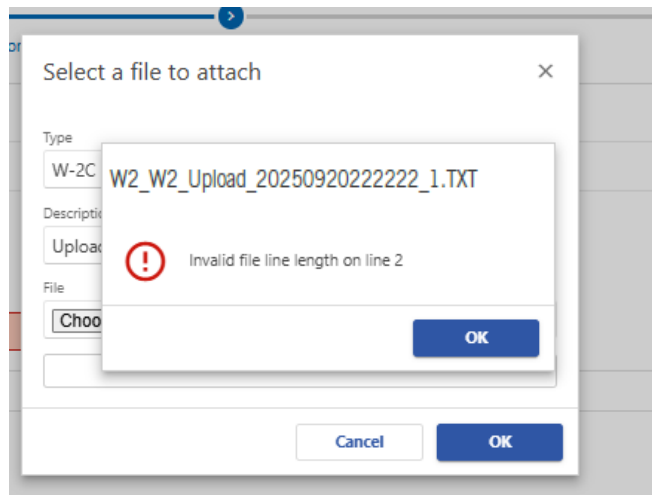
Fax Number

Extension

- Select "Upload bulk submissions"
- Step 1: Enter Company Name
- Step 2: Enter 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 click 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: 2025 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local computer.



- If there are any errors on the file you would like to validate, a list will automatically be displayed like below.



- If any errors populate review and select OK. Then select remove to review the file.

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA
00001-23456

✓

Submission Instructions

✓

Filing Options

➤

Bulk Upload

Attachments

Type	Name	Description	Size	
W-2C (Corr) Bulk Upload	W2_W2_Upload_2025092022222_1.TXT	Upload	7.01 KB	Remove

Add Attachment

Files added

Cancel

Save Draft

< Previous

Next >

- If no errors populate on the file you would like to validate and you do not wish to process the file, select "Remove" to remove the file.

W2/1099 Bulk Upload

DISTRICT OF COLUMBIA
00001-23456

✓

Submission Instructions

✓

Filing Options

➤

Bulk Upload

Attachments

Type	Name	Description	Size	
W-2C (Corr) Bulk Upload	W2_W2_Upload_2025092022222_1.TXT	Upload	7.01 KB	Remove

Add Attachment

Files added

Cancel

Save Draft

< Previous

Next >