ONESOURCE TAX INFORMATION REPORTING

2024 TAX YEAR MAPPING SPECIFICATIONS GUIDE

Document Version 2.0

DOCUMENT HISTORY

VERSION NUMBER	VERSION DATE	SUMMARY
1	April 2024	Initial publication.
2	November 2024	Updated Foreign Country fields for 1099-DIV and 1099-INT

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ABOUT THE MAPPING SPECIFICATIONS

The file specifications that appear in this guide are designed to aid you in preparing your source files for import into ONESOURCE Tax Information Reporting (OTIR). You may import payer, recipient, and form information as appropriate.

> This guide includes mapping information for 2024 tax year forms only.

Typically, you add or import payers manually into ONESOURCE Tax Information Reporting separate from the recipient and form information. You may build recipient and form import files separately, or you can combine the recipient and form information in a continuous record.

All lines of the import file should be in ASCII format and column position-dependent (meaning that unused positions should be spaced or padded) with a carriage return/line feed (cr/lf) at the end of each line. The data in your source file should line up in columns. For example, if the **Recipient Name Line 1** field starts at position 40 in the first record, then **Recipient Name Line 1** field should start at position 40 in the second record. For fixed length files, follow these guidelines:

- All records, including any header and footer rows, in a source file should be the same length. We recommend excluding header and footer records from files.

- The records should be as long as the map. If the map positions end at 465 then each row should be at least 465 characters in length.

  The error, File length is shorter than map length, displays if the file does not meet the conditions listed above.

  > Selecting a Delimiter Type for a Field Map (page 20) describes the options for delimited files.

This guide is updated periodically. The updates are summarized in the Document History.

UNDERSTANDING THE MAPPINGS

For fields that indicate that a cross-reference (Xref) is allowed, we provide a location for you to translate an ASCII file designate to the ONESOURCE Tax Information Reporting designate. For example, in the **State** field for the recipient and payer addresses, ONESOURCE Tax Information Reporting uses the two-character postal designate to indicate a state name. If your system downloads the information as the state name or as a numeric designate, you do not need to change your download file. You can set ONESOURCE Tax Information Reporting so that every time it reads Alabama in the **State** column, it translates this to AL.

The **Len** (length) column identifies the maximum column length that is accepted. The **Definition** columns show how ONESOURCE Tax Information Reporting uses some of the fields in the filing and printing routines. The **Numeric Type** columns show how numeric fields display and work. For example, a field with a **Dollar** numeric type displays a monetary amount while a field with a **Percent** numeric type displays a portion of the entire numeric field value. See About Dollar Amounts, Percentages, Dates, Indicators and Other Numeric Fields (page 13) for details about numeric type fields.

> You can find the default values for specific Xref fields in the Code Translations for Field Maps section on the Field Map List page of the **Import** module.

All Required fields have one asterisks (*). This means that the field is required for creating a valid record. Fields with two asterisks (**) are not shown on the form but are created by ONESOURCE Tax Information Reporting to comply with the IRS' and various states' filing and printing requirements.

Certain fields are required to create valid payer, recipient, and form records. However, ONESOURCE Tax Information Reporting allows certain incomplete records to be loaded, and then identifies these records as errors. When you enter or import the missing data into ONESOURCE Tax Information Reporting, the system matches the error record with the information and updates the status of that record to be valid.

The following table describes which types of fatal errors will cause a record not to import into ONESOURCE Tax Information Reporting:

PAYER IMPORT FATAL ERRORS	RECIPIENT IMPORT FATAL ERRORS	FORM IMPORT FATAL ERRORS
Payer code not included in record	Group not included in record Group included in record but not set up in Security module	Group not included in record Group included in record but not set up in Security module Form code not included in record Box number not included in record (single-column mapping only)

SORT ORDER FOR SOURCE FILES

To optimize the import process, sort the records in your source files by the option used to match the recipient. If you match on all four key fields, sort by TIN, TIN type, Customerid and Group. If you match on Customerid, sort by Customerid.

PAYER RECORDS

provides a listing of the payer fields that may be imported. Records in a file may contain information in a column mapped for an optional field or you may enter blanks.

Adding Unique Payer Records (Payer's Table Key)

ONESOURCE Tax Information Reporting allows multiple instances of a payer EIN. The Payer Information contains key fields that ONESOURCE Tax Information Reporting accesses to determine if it should consider the incoming payer as a new record or be ignored as a duplicate payer record. For payers, the key field is **Payer Code**.

> The **Payer Code** field must be unique for each payer.

RECIPIENT RECORDS

provides an all-inclusive listing of the recipient fields that may be imported.

> If the Foreign Address indicator appears, the **Recipient State** field is optional in your record.

Adding Unique Recipient Records (Recipient's Table Key)

ONESOURCE Tax Information Reporting allows multiple instances of a recipient TIN. This allows you to send statements of different form types or accounts to different addresses for the same individual or company, as well as aid in managing access to the data by different user groups within your organization. The Recipient Information contains key fields that ONESOURCE Tax Information Reporting accesses to determine if it should consider the incoming recipient record as a new record or be ignored as a duplicate recipient record. Any unique combination of the **Recipient TIN**, **TIN Type**, **Customer ID**, or **Group** fields will create a new recipient record.

> The **Recipient Name** field is not a key field. We allow you to create recipients with invalid TINs with the same key fields but with different names because we anticipate that you will provide the missing TIN information at a later date. However, if you intend to make each recipient a separate entity, you should use one of the key fields listed and make the recipient unique.

If you have recipients that you cannot identify with valid TINs, you can still import these recipients with invalid TINs into ONESOURCE Tax Information Reporting. When a recipient with an invalid TIN shares the same key fields (**Customer ID**, **Group**, and **TIN Type**) with another existing recipient with the same name, this new recipient is considered a duplicate recipient and is not imported into ONESOURCE Tax Information Reporting.

FORM IMPORTS

ONESOURCE Tax Information Reporting supports two methods of mapping your source file.

- **Single-Column Method:** If your source file has one amount box on each record and each form consists of multiple records, use this method for mapping your data.

- **Multiple-Column Method:** If your source file has a record that contains all the amount boxes for a form, use this method for mapping your data.

Each method uses the same generic form fields. Generic Form Import Field Listing (page 45) includes all fields that you can import for your forms. The required fields are **Payer Code**, **Payer EIN**, **Recipient TIN**, **Box Name/Number** (not required if using the multi-column method), and **Amount/Value**.

See the following examples to learn more about the differences between the single-and multiple-column methods.

> File names should not include '#' sign.

Single-Column Method Examples

To use the single column import method, you will need to map at least the required fields that apply to the form types that are in your source file. These fields are listed in Single Form Import Field Listing (page 51). The ONESOURCE Tax Information Reporting designate for the **Box Name** field appears on the individual form import field listings. Typically, this corresponds to the information return's box number. Xref is allowed to cross-reference your system's box number designate to the ONESOURCE Tax Information Reporting box designate.

> Column headings are given for clarification purposes and are not a part of the ASCII file.

Example 1: You want to import a Form 1099-MISC for a single payer/recipient combination and report $1,000.50 for Box 1 and $2,000 for Box 2. Your ASCII file would look like the following:

FORM CODE	PAYER CODE	PAYER TIN	RECIPIENT TIN	RECIPIENT NAME LINE 1	BOX NAME	AMOUNT SIGN	AMOUNT OR VALUE
A	7	515822255	616933365	John Doe	1	N/A	1000.50

FORM CODE	PAYER CODE	PAYER TIN	RECIPIENT TIN	RECIPIENT NAME LINE 1	BOX NAME	AMOUNT SIGN	AMOUNT OR VALUE
A	7	5158222 55	616933365	John Doe	2	N/A	2000.00

The default for **Amount Sign** is positive. Since you mapped a blank for this field, both values in the **Amount/Value** field are assumed to be positive. Additionally, ONESOURCE Tax Information Reporting recognizes an amount sign leading the amount, so-100.00 would be loaded as negative $100.00. If you have a negative sign in the **Amount Sign** column and a negative amount in the **Amount/Value** column, the number is considered to be a negative number.

Example 2: You want to show two separate transactions that resulted in a total value of $14,000.60 for Box 1. Your ASCII file would look like the following:

FORM CODE	PAYER CODE	PAYER TIN	RECIPIENT TIN	RECIPIENT NAME LINE 1	BOX NAME	AMOUNT SIGN	AMOUNT OR VALUE
A	7	5158222 55	616933365	John Doe	1	N/A	10000.50
A	7	5158222 55	616933365	John Doe	1	N/A	4000.10

If you wanted to view the details within ONESOURCE Tax Information Reporting, a detailed listing would appear, reflecting the two separate transactions that made up the total value ($14,000.60) reflected in Box 1.

Multiple-Column Method Examples

To use the multiple column import method, you will need to map at least the required fields that apply to the form types that are in the source file. Generic Form Import Field Listing (page 45) works in conjunction with the individual form import field listings, such as the Form 1099-MISC Import Field Listing (page 170).

Example 1: You want to import a Form 1099-MISC (form code A) for a single payer/recipient combination and report $1,000.50 for Box 1 and $2,000 for Box 2. In the second record, you want to import a Form 1099-R (form code 9) for a single payer/recipient combination and report $3,000.00 for Box 1 and $500.00 for Box 4. Your ASCII file would look like the following:

FORM CODE	PAYER CODE	PAYER TIN	RECIPIENT TIN	RECIPIENT NAME LINE 1	BOX 1 AMOUNT	BOX 2 AMOUNT	BOX 3 AMOUNT	BOX 4 AMOUNT
A	7	515822255	616933365	John Doe	1000.50	2000.00	N/A	N/A
9	N/A	515822255	616933365	John Doe	3000.00	N/A	N/A	500.00

Column headings are given for clarification purposes and are not a part of the ASCII file.

When using the multiple-column method, you must place a negative sign in front of the amount to load a negative value. You will not be able to map a separate field for amount sign. In this example, the Box 1 amounts for the 1099-R and the 1099-MISC forms appear in the same column. However, this formation is not required. The amount columns for each form type are mapped separately. All Box 1 payments for the 1099-R form must appear in the same column, but the Box 1 amounts for form 1099-MISC could appear in a different column. Each record contains the form code. This is how ONESOURCE Tax Information Reporting knows which positions to consider for each box number of a particular form type.

Example 2: You want to show two separate transactions that resulted in a total value of $14,000.60 for Box 1 on Form 1099-MISC. Your ASCII file would look like the following:

FORM CODE	PAYER CODE	PAYER TIN	RECIPIENT TIN	RECIPIENT NAME LINE 1	BOX 1 AMOUNT	BOX 2 AMOUNT
A	7	515822255	616933365	John Doe	10000.50	N/A
A	7	515822255	616933365	John Doe	4000.10	N/A

If you wanted to view the details within ONESOURCE Tax Information Reporting, a detailed listing would appear, reflecting the two separate transactions that made up the total value $14,000.60 reflected in Box 1.

YTD FORM IMPORTS

ONESOURCE Tax Information Reporting allows year-to-date (YTD) form import for summary and detail transactions for form multi field maps.

> Currently, we do not support year-to-date import for form single field maps.

ONESOURCE Tax Information Reporting supports three types of YTD imports:

- YTD-Totals (also known as YTD-Amounts are cumulative)

- YTD-Replacement (also known as YTD-Amounts are non-cumulative)

- YTD-Totals with Zero-out option

YTD-Totals

Your source file may contain only the latest summary amounts for a form. Suppose that each month, you want to bring in this summary amount into ONESOURCE Tax Information Reporting. For ONESOURCE Tax Information Reporting to know that you are importing a file that contains the latest summary amounts only, you will need to select the **YTD-Totals** option on your form map.

> Do not select this option if you are importing detail amounts.

Note the following rules when you are using YTD import for summary amounts:

- In your source file, you should not include more than one unique form record for a recipient. If you have two form records with identical key fields for a recipient, both records are imported. Since ONESOURCE Tax Information Reporting does not know which one is the latest record, and the records are imported randomly, your total for a form might not be correct.

- When you are importing multiple files, make sure that none of these files contain overlapped form records for a recipient. For example, if you are importing a monthly total for January and February transactions, start your February import only after your January import is complete. Starting both imports together might cause the total to be incorrect if both import files contain records for the same form(s).

Review the following example:

January File

John Doe	1099-MISC	$100.00

February File

John Doe	1099-MISC	$200.00
Mary Smith	1099-MISC	$200.00

March File

John Doe	1099-MISC	$300.00
Mary Smith	1099-MISC	$300.00

At the end of March, the form for John Doe would have three detail transactions: $100.00 for January, $100.00 for February, and $100.00 for March for a total of $300.00. Mary Smith would have a form with two detail transactions: $200.00 for February and $100.00 for a total of $300.00.

> If a form was filed or printed, but your YTD source file includes this form with identical amount values as those that were printed and with no static field updates then, when imported, the form is not flagged as Corrected.

YTD-Replacement

For every period of a tax year, your source system may include all the prior period's detail transactions in the source file. Suppose that you have imported the prior period source files, and you want to let ONESOURCE Tax Information Reporting know that your latest source file contains the previously imported detail records. To do so, select the **YTD-Replacement** option on your form field map.

Review the following example:

January File

John Doe	1099-MISC (Jan payment)	$100.00

February File

John Doe	1099-MISC (Jan payment)	$100.00
John Doe	1099-MISC (Feb payment)	$200.00

Mary Smith	1099-MISC (Feb payment)	$200.00

March File

John Doe	1099-MISC (Jan payment)	$100.00
John Doe	1099-MISC (Feb payment)	$200.00
John Doe	1099-MISC (Mar payment)	$300.00
Mary Smith	1099-MISC (Feb payment)	$200.00
Mary Smith	1099-MISC (Mar payment)	$300.00

Actions Taken:

1. You imported your January source file, including John Doe's $100.00 transaction.

2. A month later, you imported the February source file. You imported Mary Smith's February detail records successfully. However, John Doe's January transaction was included in the February source file. ONESOURCE Tax Information Reporting needs to know that the January transaction has already been imported, so that ONESOURCE Tax Information Reporting can perform a rollback of the January transaction.

3. Another month later, you imported your March source file. The March source file contains both the January and February transactions, in addition to the March transactions. Again, ONESOURCE Tax Information Reporting needs to know that the January and February transactions were included.

   To achieve the correct up-to-date totals for John Doe and Mary Smith, make sure that you select the **YTD-Replacement** option and provide a source system code in your form map. ONESOURCE Tax Information Reporting will tag the detail records with this source code. Each month, when a form file is imported with this particular form map, all previously imported records are rolled back, so that only the total of the detail records is accounted for correctly.

At the end of March, the form for John Doe would have three transactions for $100.00, $200.00, and $300.00 with a total of $600.00. Mary Smith would have a form with two transactions for $200.00 and $300.00 with a total of $500.00. This type of YTD import is considered to be a **replacement**. This means that when you import the February file, ONESOURCE Tax Information Reporting removes the January transaction, and then the February file loads both months' transactions. This happens when you import your March file as well, meaning that ONESOURCE Tax Information Reporting will remove the January and February detail records.

> If your subsequent period's file does not contain the previously existing forms, ONESOURCE Tax Information Reporting deletes those previously imported forms. For example, using the example above, if the April file does not contain any transactions for Mary Smith, there will be no form for Mary Smith after the April import. Her forms would be deleted.

YTD-Totals with Zero-Out Option

This option works similar to the **YTD-Totals** option. The only difference is when a previously loaded form is missing in the latest import you want the application to generate a reversing entry to zero out all the amounts on the missing form.

In order to achieve this, we require you to provide a source system code in the form map, so that we can identify the missing forms in your current YTD-totals import file.

Review the following example:

January File

John Doe	1099-MISC	$200.00
Mary Smith	1099-MISC	$200.00

February File

John Doe	1099-MISC	$300.00

After importing the February file, the form for John Doe would have two detail transactions: $200.00 for January and $100.00 for February for a total of $300. Mary Smith would have a form with two detail transactions: $200.00 for January and-$200.00 for a total of $0.00. Remember to provide a source system code in your **YTD-Totals with Zero-out** option form map so that the related records could be identified.

When you review a **YTD-Totals with Zero-out** option for your import job on the Import Job Status page, if there were any adjusting entries made to the forms by the application, the Records Loaded count would be greater than the Total Records count. This is by design. However, the reconciliation report will reflect the exact records in your source file to assist you in reconciling.

To see the forms that were adjusted to zero, you can customize the Form Detail Reports in the **Views & Reports** module by filtering on the import BatchID and reviewing records with negative amounts.

When one or more records are rejected during a form import using **YTD-totals with Zero-out** option, after correcting the records on the rejected file, you will need to import those records as a non-YTD file with a source system code. We recommend that you copy your **YTD-Totals with Zero-out** option map, rename and save as a non-YTD map. This subsequent import of the rejected records would ensure the same source system code being associated with the form records.

> See the *Understanding the YTD-Replacement Option for 1095 Form Field Maps* guide for details on handling the YTD scenarios for the 1095 forms.

IRS REQUIREMENTS FOR USING THE VOID BOX ON FORMS 1095-B AND 1095-C

Forms 1095-B

In the import file, provide a **1** in the void indicator field for a recipient who received a Form 1095-B in error and the form was printed and/or field. This ensures that the printed form is properly voided and the information is accurately field with the IRS.

Forms 1095-C

In the import file, provide the following for a recipient who received a Form 1095-C in error and the form was printed and filed:

1. Provide a 1 in the void indicator field to mark the form as VOID.

2. For Box 14, provide only code 1H in All 12 Months to show that the recipient was not offered coverage.

3. For Box 15, do not provide a dollar amount.

4. For Box 16, provide only code 2A in All 12 Months to show that the recipient was not employed during the year.

This ensures that the printed form is properly voided and the information is accurately filed with the IRS.

ABOUT DOLLAR AMOUNTS, PERCENTAGES, DATES, INDICATORS AND OTHER NUMERIC FIELDS

To support mainframe source data, ONESOURCE Tax Information Reporting recognizes dollar amounts, percentages, indicators and other numeric fields differently.

Dollar Amounts

If you provide your dollar amount for a box in the form without a decimal point, ONESOURCE Tax Information Reporting assumes the last two positions to be cents.

Enter a minus sign to represent a negative amount. Using a bracket to indicate a negative number may produce unexpected results.

Your source file should not contain alpha characters in money fields. Using alpha characters in money fields may produce unexpected results. Unless otherwise specified, we assume money fields are in U.S. dollar (USD).

Example: When your file does not contain a decimal point, ONESOURCE Tax Information Reporting places a decimal point before the last two positions. For example, ONESOURCE Tax Information Reporting recognizes 20020 as $200.20.

However, if your file contains a decimal point, ONESOURCE Tax Information Reporting recognizes the decimal point. For example, ONESOURCE Tax Information Reporting recognizes 200.20 as $200.20.

Percentages

If you provide your percentage for a box in the form without a decimal point, ONESOURCE Tax Information Reporting assumes the last two positions to be a fraction of a percent. (Form 1099-R and 1042-S contain percentage boxes.). The Maximum decimal fields allowed is 5 digits in length beyond it will get trimmed.

Example: When your file does not contain a decimal point, ONESOURCE Tax Information Reporting places a decimal point before the last two positions. For example, ONESOURCE Tax Information Reporting recognizes 1234 as 12.34%.

However, if your file contains a decimal point, ONESOURCE Tax Information Reporting recognizes the decimal point. For example, ONESOURCE Tax Information Reporting recognizes 12.34 as 12.34%.

Dates

When importing dates into ONESOURCE Tax Information Reporting, you can select from the following date formats:

- MMDDYYYY, MMDDYY, MM-DD-YYYY, MM/DD/YYYY, MM-DD-YY, MM/DD/YY

- YYYYMMDD, YYYY-MM-DD, YYYY/MM/DD

- MMDDYY, MM-DD-YY, MM/DD/YY

- YYMMDD, YY-MM-DD, YY/MM/DD

For invalid formatted dates in the source file, **Non Key Date** fields are saved as Blank in the user interface and NULL in the database. **Key Date** fields are saved as Blank in the user interface and 01/01/1900 in the database. The printed output and the filing output populate blanks for invalid formatted date fields.

Indicators

An indicator field contains a one-digit value to show whether an option is selected or deselected. For example, the payer record contains a **1** for the **Foreign Address Indicator** field. The **1** indicates that the payer has a foreign address. A **0** (zero) would indicate that the payer has a domestic (U.S.) address.

Other Numeric Fields

Some of the IRS forms contain one or more numeric fields that are non-dollar amounts. For example, Form 1099-B contains the **Number of Shares**, **Quantity** and **Price** numeric fields that are non-dollar amounts. For these fields, we allow up to four decimal places. To use these fields, you will need to provide the decimal point in your source data.

The same applies to Form 1099-DIV's **Share/Unit Ending Balance** and **Year-End Value** fields.

For Form 3921 Box 5 Number of Shares Transferred and Form 3922 Box 6 Number of Shares, we allow two decimal places. If you do not provide the decimal point, we will assume two decimal places.

ABOUT RECIPIENT NAMES FOR FORM W-2 FILINGS

The Social Security Administration requires that recipient names be split into first, middle and last for filing. Some states also require the split for periodic filings.

As part of the recipient record, ONESOURCE Tax Information Reporting stores various filing name fields that consider special filing requirements by type. These filing name fields strip special characters.

For purposes of the W-2 filing name fields, ONESOURCE Tax Information Reporting treats names as follows:

- If your source data has the last name and first name separated by a colon (:) or comma (,), we will use those delimiters to split the recipient's name into first, middle, and last. We assume that last name is presented first in your source data.

- If your source data does not have a delimiter, we will store the entire recipient name in the **W-2 Last Name** field. At the time a filing is created that requires splitting, we will parse the recipient's name using a space delimiter assuming that the first name is presented first.

> These assumptions may cause your recipient names to be distorted. To avoid any distortion, provide separate name fields in your source file.

RECOGNIZING TAXABLE LOCATIONS ON THE FORMS

Each form contains taxable state, city, and country fields to identify the location where the transaction occurred. For a recipient, ONESOURCE Tax Information Reporting generates multiple forms if the recipient has multiple states with transactions. For example, for a form type, if a recipient has one transaction in California and another one in Arizona, ONESOURCE Tax Information Reporting creates two forms. This allows the recipient to link the information returns and applicable state withholding to the appropriate state. To provide this information, we recommend you use the **Taxable State**, **Taxable City**, and **Taxable Country** fields in the form mapping.

If you did not provide the taxable state on the form, we will do the following:

1. We will default the taxable state to the recipient's taxable state.

2. If the recipient's taxable state is blank, we will default it to the recipient's address state.

3. If the recipient lives in a foreign country, we will default it to the payer's state.

4. If the payer is a foreign payer, we will default it to the state in which the transmittal agent is located.

PRINTING A ZERO ON YOUR FORMS

If you want to print 0.00 in the forms and boxes listed below, you will need to type **0.00** in the box instead of a blank or a series of zeros in your import file:

- Form 1099-A Box 2 (Balance of Principal Outstanding)

- Form 1099-A Box 4 (Fair Market Value of Property)

- Form 1099-MISC Box 7 (Direct Sales Amount; this is not shown on the actual IRS form)

- Form 1099-R Box 2a (Taxable Amount)

- Form 1099-R Box 16 (State Amount)

- Form 1099-S Box 2 (Gross Proceeds)

- Form 1099-SA Box 4 (FMV On Date of Death)

- Form 5498 Box 5 (Summary FMV of Account)

ABOUT THE DEFAULT VALUES COLUMN IN PAYER, RECIPIENT AND FORM FIELD MAPS

We added the **Default Values** column to the Payer, Recipient, Form Multi, and Form Single field maps. This column allows you to map a default value for some of the fields that ONESOURCE Tax Information Reporting requires for import, but is not required by the IRS for filing. Setting up a default value for a field that you do not use but that ONESOURCE Tax Information Reporting requires allows your source file to be imported.

For example, suppose that you want to set up a Recipient field map, but that you do not have a group saved in your source file. Since Group is a required field for a source file to be imported into ONESOURCE Tax Information Reporting, you can set up a default value for group in the Group field.

> You can set up information in the **Default Values** column for required fields only if you have not completed the **Start** and **Length** fields in your Recipient, Form Multi, and Form Single field maps.

ABOUT IMPORTING BY TRACKING NUMBER

The following field maps allow users to import form updates based on the tracking number:

- **Non ACA Form Update via Tracking Number**-Use for forms that are not in the 1095 (health coverage) series.

- **ACA Form Update via Tracking Number**-Use for Forms 1095-B, 1095-C and MA 1099-HC.

The field maps are similar to the Form Multi field map. The field maps include all form-specific fields and the following generic form fields:

FIELD DESCRIPTION	LEN	NUMERIC TYPE	NOTES
* Form Code	Xref	N/A	The Form Code is required for both tracking number field maps. Your record will be rejected if the form code is not valid.
* Taxable State	Xref	N/A	The taxable state is required for the **Non ACA Form Update via Tracking Number** field map.
* Tracking Number	Xref	N/A	This is the primary key field for both tracking number field maps.
Form Identifier	Xref	N/A	For ACA (health coverage) forms only, this is an additional form identification number.
Tax Year	4	N/A	N/A
Check Number	12	N/A	N/A
Check Date	10	Date	N/A
Transaction Description	50	N/A	N/A
Detail Group	Xref	N/A	N/A
Print Indicator	Xref	N/A	N/A
Filing Indicator	Xref	N/A	N/A
Payer Return Address Code	15	N/A	N/A
Statement Message Code	20	N/A	N/A

FIELD DESCRIPTION	LEN	NUMERIC TYPE	NOTES
System Contact Code	40	N/A	N/A
Form User Defined 1	50	N/A	N/A
Form User Defined 2	50	N/A	N/A
Form User Defined 3	50	N/A	N/A
Form User Defined 4	50	N/A	N/A
Form User Defined 5	50	N/A	N/A
Form User Defined 6	50	N/A	N/A
Detail User Defined 1	50	N/A	N/A
Detail User Defined 2	50	N/A	N/A
Detail User Defined 3	50	N/A	N/A
Detail User Defined 4	50	N/A	N/A

FIELD DESCRIPTION	LEN	NUMERIC TYPE	NOTES
Detail User Defined 5	50	N/A	N/A
Detail-Payment Month		N/A	N/A
Do Not Mail	1	N/A	N/A
Do Not Merge	1	N/A	N/A
Special Message Code	20	N/A	N/A

The field maps support updates to all form fields except the tracking number. During import, dollar amounts are added or subtracted from the form's existing amounts. For example, a value of 100.00 will add 100 dollars to an existing amount while a value of-100.00 will subtract 100 dollars from an existing amount. Importing a blank or zero amount does not affect the form's existing amount.

Key fields are updated as long as the data does not match an already existing form. For example, two Form 1099-Rs have the same payer and recipient. One Form 1099-R has a distribution code of 7 and a tracking number of 123. The other Form 1099-R has a distribution code of 1 and a tracking number of 456. If the Form 1099-R with a tracking number of 456 is imported with a distribution code of 7 then the form will be rejected during import because the distribution code is the same as the Form 1099-R with a tracking number of 123.

The field maps do not support YTD amount changes or updates to personal details (such as the name, date of birth or TIN) for recipients and covered individuals. A record is rejected during import if:

- The tracking number or covered insurance ID information provided in your source file does not match the information reported on an existing form.

- The tracking number provided in your source file does not match an existing tracking number.

Import changes after a form is printed or originally filed will automatically place the form in corrections mode.

SELECTING A DELIMITER TYPE FOR A FIELD MAP

ONESOURCE Tax Information Reporting allows you to select the following types of delimiters on your field maps:

- Tab

- | (Pipe)

- ~ (Tilde)

Each delimiter type is mutually exclusive, meaning that you may select only one type of delimiter when creating your field map. All rows in a delimited file should have the same number of columns. Note: If you are using a delimter, the file should not contain any other delimiters. For example, if you choose a pipe delimter, there should be no Tildes in the file.

> The **Delimiter** option is not available for 1220 format field maps.

UPDATING RECIPIENTS IF THE RECIPIENT RECORD ALREADY EXISTS

A recipient is identified by the following key fields: **TIN**, **TIN Type**, **Recipient Security Name**, and **Customer ID**. You cannot update these key fields through recipient import. However, you can lock the recipient name and address fields.

In your recipient field maps, you can select the following options to update your recipients:

- **No update to existing recipients:** Select this option if your source file contains a recipient that you created in ONESOURCE Tax Information Reporting with new non-key field information. When imported, this recipient will not be updated with the new non-key field information.

- **Update all unlocked information:** Select this option to update non-key field information for a recipient, as well as name and address, if this information is not locked.

- **Update all information including the locked fields:** Select this option to update non-key field information for a recipient even if name and address information is not locked.

- **Update Address fields only:** Select this option to update only recipient address information, including locked information. Other non-key fields will not be updated.

UPDATING FORMS IF THE FORM RECORD ALREADY EXISTS

In your form field maps, you can select the following options:

- **Update all static summary fields:** Select this option to update summary fields such as indicators, CUSIP numbers, dates, net present value amount fields, share price, and so forth.

- **Do not update static summary fields:** Select this option to not update summary fields. In doing so, the import process only updates the amount fields that could be accumulated (excluding fields like present values, share prices, year-end value fields which are considered static summary fields).

MAPPING SPECIFICATIONS FOR FEDERAL AND STATE FORMS

This section includes specific import field listings for particular federal or state ONESOURCE Tax Information Reporting forms. Each table lists pertinent mapping information for import field listings, including any required fields.

> Fields required by a filing must be mapped. If your source file contains these forms and the fields are not mapped, a "Map Missing Required Fields" error displays. See Fields Required to Be Mapped for Filing (page 355) for a complete list of the fields required by different filings.

PAYER RECORD IMPORT FIELD LISTING

To import records through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for a Payer field map.

> All payer import files must be less than 3000 rows.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

- For Form 1042-S, use this payer table to set up your withholding agents.

- For more information about key fields, see Key Fields (page 389).

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Payer Code	20	N/A	If you choose to create multiple payers with the same EIN, you will need to associate each payer with a Payer Code so ONESOURCE Tax Information Reporting treats each payer separately.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
			The Payer Code must be a unique value for each payer.
* Payer EIN	11	N/A	If the payer is a U.S. payer, a 9-digit EIN is required so that ONESOURCE Tax Information Reporting can generate a valid IRS file. To generate a valid IRS file for a foreign payer, identify this payer as a Foreign Entity by selecting the Foreign Entity Indicator.
* Payer Name 1	40	N/A	Legal name on file with the IRS. Required field for filing.
Payer Name 2	40	N/A	Enter business unit, DBA, or other name you want to associate with this payer.
Payer Name 3	40	N/A	For 1042-S filers who want to report the third line of payer name to IRS. This field only applies to Form 1042-S.
* Payer Address 1	40	N/A	First line of the mailing address. Required field for filing.
Payer Address 2	40	N/A	Second line of the mailing address.
* Payer City	40	N/A	Required field for filing.
* Payer State/Province	Xref	N/A	If the payer has a Canadian address, you must provide the Canadian province. Cross-reference table is allowed. Required field for filing if the payer is a U.S. Payer.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Payer Foreign State	40	N/A	N/A
* Payer Zip/Postal Code	10	N/A	For a U.S. address, you must provide the zip code in the 5-digit or 5-4 zip code format. For a foreign payer, this field is optional. Select the Foreign Address Indicator to indicate a foreign address. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.
Payer Country Code	Xref	N/A	See Country Names and Country Codes (page 406) for the list of country codes allowed.
ACH Routing Number (RTN)	12	N/A	Enter your 9-digit routing transaction number in this field. You are allowed to include dashes in your source data.
Last Filing Tax Year	4	N/A	If there is a definite end to this entity, enter the last tax year this payer name and EIN will file information returns electronically, magnetically, or on paper. When the payer files for the last tax year, ONESOURCE Tax Information Reporting will include this information in the file per IRS' request.
1042-S 1.1441-5 Withholding Indicator		N/A	Use this field to indicate if the payer is reporting withholding under Regulations section 1.1441-5. This information is not used in determining the reporting threshold. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Payer Type	Xref	N/A	Use this field to set up payer type. The default values include the following:

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
			0 = U.S. 1 = Foreign 2 = Canada If you are setting up Canadian payers, you must use 2 as your default value.
Foreign Entity Indicator	Xref	N/A	Use this field if the payer is a foreign corporation. Make sure that you select this indicator if you want to leave the **Payer EIN** field blank to generate a valid IRS file. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Foreign Address Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. See Foreign Address Indicator (page 357) for details about the Foreign Address indicator.
Foreign Business Number/ID 1	20	Alphanumeric	Use this field for Form 1042-S and Canadian Forms T5, T5008 and NR4. For Form 1042-S, this field is used to report the W/H agent Global Intermediary Identification Number (GIIN), which is 19-character number. For Canadian Forms T5 and T5008, this field is required for filing. Include the 15-character payer business number in this field. Your account number should contain a nine-digit business number, a two-letter program identifier, and a four-digit reference number. For Canadian Form NR4, populate your non-resident account number in this field. The non-resident account number is required.
Foreign Business Number/ID 2	20	Alphanumeric	Use this field to report the W/H foreign taxpayer ID on Form 1042-S. Per IRS Publication 1187, no more than nine characters are allowed for this field.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Proprietor #2 Social Insurance Number	9	Alphanumeric	Used in W-2 reporting for "Common Pay Agent" EIN.
Financial Institution Indicator	Xref	N/A	Use this field if the payer is a financial institution. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Contact First Name	25	N/A	Payer Contact for information reporting. This name is printed in the upper right hand corner of the forms (recipient's copy).
Contact Middle Name	25	N/A	N/A
Contact Last Name	25	N/A	N/A
Contact Suffix	4	N/A	N/A
Contact Phone	15	N/A	Payer Contact phone number. IRS requires that a U.S. phone (3-digit area code and 7-digit phone number) should be provided in this field. This information is printed in the upper right hand corner of the forms (recipient's copy).
Contact Phone Extension	5	N/A	Payer Contact phone extension. This information is printed in the upper right hand corner of the forms (recipient's copy).
Contact Email	80	N/A	This filed is reported in W-2 filing.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Transfer Agent Name	40	N/A	Name of the transfer agent
* Withholding Agent's Department Title	45	N/A	This field is required for 1042-S filing.
Transfer Agent Address 1	40	N/A	Transfer agent's address line 1
Transfer Agent Address 2	40	N/A	Transfer agent's address line 2
Transfer Agent City	40	N/A	Transfer agent's city
Transfer Agent State	Xref	N/A	Transfer agent's state code
Transfer Agent ZIP	10	N/A	Transfer agent's zip code
Payer Name Control	4	N/A	You can obtain the Payer Name Control information from the mailing label on the Package 1099 that the IRS mails to most payers each December.
Corporation Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Payer Fax	10	N/A	Payer Fax number
Withholding Agent Indicator	Xref	N/A	Indicate types of EIN if the payer record is a withholding agent for 1042-S reporting. The default values for this field include the following: 0 = EIN 1 = QI-EIN, WP-EIN, WT-EIN 2 = NQI-EIN
Pro-rata Reporting Indicator	Xref	N/A	Select this indicator if the payer adopts Pro Rata Basis Reporting for Form 1042-S. Beginning with tax year 2017, this is Box 15. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Federal CFS Filer Indicator	Xref	N/A	Select this indicator if the payer is qualified to report information using the Combined Federal/State Filing program. ONESOURCE Tax Information Reporting will generate a CFS filing for this payer based on this indicator. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Payer Return Address Code	20	N/A	This code allows you to select an alternate payer address for B-Notice printing. To use this feature, you will need to set up the code before you import the file. If you do not set up the code before importing files, ONESOURCE Tax Information Reporting flags the payer record as having the "Return Address Code Doesn't Exist" error. The error is cleared as soon as you set up the payer return address.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Payer User Defined 1	20	N/A	You can customize this field to record any data you want to associate with this payer. Enter your specific data in this field.
Payer User Defined 2	20	N/A	You can customize this field to record any data you want to associate with this payer. Enter your specific data in this field.
Payer User Defined 3	20	N/A	You can customize this field to record any data you want to associate with this payer. Enter your specific data in this field. If you are filing Form BA-3 with the Railroad Retirement Board (RRB), you will enter the payer's 4-digit code assigned to your payer by the RRB in this field. We will report this information in your RRB filing file. See Railroad Board Reporting Details (page **Error! Bookmark not defined.**) for additional information.
Payer Begin Tax Year	4	N/A	Enter the tax year you want this payer to be available for processing in ONESOURCE Tax Information Reporting.
Payer End Tax Year	4	N/A	Enter the tax year you want this payer to stop being available for processing in ONESOURCE Tax Information Reporting.
SPS Payer Indicator	1	N/A	Indicates that the payer is a Sick Pay Service (SPS) payer. If the payer is a SPS payer, only Form W-2 can be created for the payer. ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = No 1 = Yes ONESOURCE Tax Information Reporting assigns a value of 0 to this indicator if the indicator is blank in your source file.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
SPS Package Type	1	N/A	Determines the kind of print and filing outputs that are generated for the SPS payer. Select package type 1 to 8 for this field.
SPS Return Address Code	20	N/A	Provide a return address code in this field if you want a different payer name, address and addressee to be printed on the cover letter for the package. If a return address code is not provided in this field then the payer name, address and contact name are printed on the cover letter.
SPS Filing Transmitter	20	N/A	Provide the filing transmitter code so that the SSA EFW2 RA records are populated with the correct information.
SPS User defined 1	40	N/A	Use this field to record any data you want to print on the cover letter and reports. Enter your specific data in this field. You can rename the title of this field in the Options module.
SPS User defined 2	40	N/A	Use this field to record any data you want to print on the cover letter and reports. Enter your specific data in this field. You can rename the title of this field in the Options module.
Payer Signature	100	N/A	This field is used for the 1094-B during 1095-B filing.
Payer Title	40	N/A	This field is used for the 1094-B during 1095-B filing.
ALE Group Tag	20	N/A	This field is used for the 1094-B transmittal form. If the payer is associated with an Aggregated ALE Group, enter the name of the ALE group here.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
1094-C Payer With No Forms Indicator	1	N/A	The default values include the following: 0 or Blank = No (unchecked) 1 = Yes (checked)
1094-C Externally Filed Form count	20	N/A	Enter the amount of forms that were not filed using ONESOURCE Tax Information Reporting.

RECIPIENT RECORD IMPORT FIELD LISTING

To import records through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for a Recipient field map.

> If you import multiple recipient source files at once and the same recipients are included in each of the source files multiple times, after import, your Total Recipient Imported count might be less than the Total Records count in your source file. This occurs because the same recipient record is being updated by different import batches. While the system keeps updating the recipient records with the latest import batch ID from different import batches, the count for the imported recipient process starts after the last record was loaded. The record count process does not consider those update batch IDs that were overwritten by the subsequent batches.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

- For more information about key fields, see .

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient TIN	11	N/A	Taxpayer identification number issued by the SSA or IRS. Numeric TINs in your source file are uploaded as is, regardless of whether there are one or more zeros. This is a key field. The field is 11 characters to account for the formatting dashes. You should avoid sending more than nine numeric characters for U.S. TINs. You should also avoid sending alpha characters in the TIN field. You can create a recipient with a bad TIN. A bad TIN is defined as a TIN that does not have nine digits or meets one of the bad TIN criteria according to IRS Publication 1220. If you have a bad TIN recipient that you created multiple times in ONESOURCE Tax Information Reporting with a different customer ID or group and this recipient has multiple forms of the same form type, ONESOURCE Tax Information Reporting does not roll up the amounts for these forms to calculate the reportable threshold. Make sure that you select All during IRS or foreign filing in order to avoid underreporting.
TIN Type	Xref	N/A	Type of taxpayer identification number. This information is reported in the IRS Pub. 1220 filing format. In the absence of Xref, we will default all the undeterminable values to a Blank. The default values are: 0 = Undetermined 1 = EIN 2 = SSN 3 = QI-EIN 4 = ITIN 5 = ATIN 6 = Canadian SIN 7 = Canadian BN 8 = Canadian Other 9 = WP-EIN 10 = WT-EIN 99 = Alternate Identifier You can create up to a maximum of two TIN types for a recipient TIN.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			You can create a SSN TIN type for a recipient, and create another recipient with the same TIN using one of the remaining types (EIN, ITIN, ATIN, Canadian SIN, Canadian BN, Canadian Other, or a Blank). The EIN, ITIN, ATIN, and Blank TIN type are mutually exclusive. The recipient TIN will not be printed on any forms, if a recipient's TIN Type is assigned as Alternate Identifier. Th is a key field.
Customer ID	30	N/A	Use this field to create your unique identifier or user key for this recipient info record. It may be an account number, loan number, or other identifying code that distinguishes this recipient. You can rename this **Customer ID** field on the Options page in ONESOURCE Tax Information Reporting. This is a key field.
Group	Xref	N/A	This a security feature assigned to each recipient record. Use this field to filter data access for security profiles. This is a key field. Even if you do not use the **Group** field in your source file, you will need to set up a default group on the Security page in ONESOURCE Tax Information Reporting before you start your first recipient import. When you have a blank in the **Group** field in your import file, we assign it to the default group.
Recipient Entity Type	Xref	N/A	Recipient Entity Type is used by ONESOURCE Tax Information Reporting to identify what type of taxpayer the recipient is. ONESOURCE Tax Information Reporting uses this information to calculate the reporting thresholds for forms. Select one of the following Recipient Entity Types for your recipient:

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			0 = Other 1 = Corporation 2 = Individual 3 = Exempt/Gov't. 4 = Joint 5 = Assoc. Trusts, Clubs, Pships 6 = Public Body 7 = Spouse of settlor or deceased person 8 = Other Joint Account Holder If you have Puerto Rico forms, make sure that you select Individual for your recipient where applicable. This entity type is used in the threshold calculation of the Puerto Rico's forms. If you are mapping Canada information, see About Canadian Recipient Records (page 310).
Independent Contractor Indicator	Xref	N/A	Indicates if the recipient is an independent contractor. Use this field for some state's independent contractor reporting. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Individual Owner Indicator	Xref	N/A	The state of Ohio requires this field for independent contractor reporting if the recipient is a LLC with a single owner. It indicates that this recipient's entity meets the definition of a single-owner entity. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Owner SSN	11	N/A	The state of Ohio requires this field for independent Contractor Reporting. Enter the individual owner's social security number in this field. Use this field only if the single-owner entity indicator is selected.
* Recipient Name 1 or Last Name	40	N/A	Enter the last name, company name, or full name of recipient.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			This is not a key field, and is not used as a unique identifier for the same recipient.
			If you have a Forms W-2, 1095-A,-B,-C or plan to use the Independent Contractor Reporting (ICR) features, we recommend that you split the recipient name into last, middle, and first names.
			You should enter the last name of the recipient in this field only if first and middle name fields are separate in your source system. ONESOURCE Tax Information Reporting will concatenate the name fields together for filing.
Recipient Name 2	40	N/A	Often used for business name for sole proprietorships or DBA for other recipients.
Recipient First Name	15	N/A	First name of the recipient. This is a required field if you are filing Forms W-2, 1095-A,-B,-C or California Quarterly Reports. Also, Independent Contractor Reporting for some states requires you to split the recipient name into first and last names.
			If you create recipients with blank TINs, we recommend that you type the first name in this field, type the middle name in the **Recipient Middle Name** field, and type the last name in the **Recipient Name 1** or **Last Name** field so that during form import, ONESOURCE Tax Information Reporting can recognize this recipient.
			This is not a key field, and is not used as a unique identifier for the same recipient.
Recipient Middle Name	15	N/A	Middle name or initial of the recipient. Used by Form W-2, Forms W-2, 1095-A,-B,-C.
			If you create recipients with blank TINs, we recommend that you type the first name in this field, type the middle name in the **Recipient Middle Name** field, and type the last name in the **Recipient Name 1** or **Last Name** field so that during form import, ONESOURCE Tax Information Reporting can recognize this recipient.
			This is not a key field, and is not used as a unique identifier for the same recipient.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient Name Suffix	4	N/A	Name suffix. Used by Forms W-2, 1095-A,-B,-C
Recipient Name 3	40	N/A	Third name field. Used by Form 1042-S.
Name Control	4	N/A	4-character field used by the IRS to match recipient name/EIN or SSN to the IRS' records. Optional because the IRS will create the name control if it is blank.
* Recipient Address 1	40	N/A	First line of the recipient mailing address
Recipient Address 2	40	N/A	Second line of the recipient mailing address
Recipient Address 3	40	N/A	Third line of the recipient mailing address Address line 3 is printed on the mailing section of the form. However, due to space limitations, it will not be printed in the recipient section of the form. You may map the recipient foreign country's state in this field (except for Canada). If you do so, the foreign state will appear before the city on the software copy of the form as well as on the printed form.
* Recipient City	40	N/A	City of the recipient mailing address For foreign addresses, we recommend that when you generate your source file, you place the foreign country's city and state information together so you can map this information to this field (except for Canada).
* Recipient State/Province	Xref	N/A	For a U.S. mailing address, you must provide a valid state. For a non-U.S. address, you will need to select the Foreign Address indicator in order to provide a non-U.S. state in this field. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			If the foreign country code is CA (Canada), you must provide a valid CA province. For all other foreign countries, no state information is stored because ONESOURCE Tax Information Reporting allows only two characters in this field.
* Recipient Zip/Postal Code	15	N/A	For a U.S. mailing address, you must provide a 5-digit or 5-4 zip code. For a non-U.S. address, you need to select the Foreign Address indicator in order to provide a blank or a postal code with alpha characters. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.
Recipient Country ID	Xref	N/A	Country of the mailing address. You can leave it blank if it is United States. See Country Names and Country Codes (page 406) for the list of valid country codes.
Recipient Foreign Address Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.
Use Alt Address Indicator	Xref	N/A	Indicates an alternate address should be used for mailing information returns to the recipient. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Recipient Alt Address 1	40	N/A	First line of the alternate mailing address.
Recipient Alt Address 2	40	N/A	Second line of the alternate mailing address.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient Alt Address 3	40	N/A	Third line of the alternate mailing address. We recommend that you map the foreign country's state in this field (except for Canada).
Recipient Alt City	40	N/A	City of the alternate mailing address.
Recipient Alt State/Province	Xref	N/A	For a U.S. mailing address, you must provide a valid state. For a non-U.S. address, you will need to select the Foreign Address indicator in order to provide a non-U.S. state in this field. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator. If the foreign country code is CA (Canada), you must provide a valid CA province. For all other foreign countries, no validation is needed.
Recipient Alt Zip/Postal Code	15	N/A	For a U.S. mailing address, you must provide a 5-digit or 5-4 zip code. For a non-U.S. address, you need to select the Foreign Address indicator in order to provide a blank or a postal code with alpha characters. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.
Recipient Alt Country ID	Xref	N/A	Country of the mailing address. You can leave it blank if it is United States.
Alt Foreign Address Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. See Foreign Address Indicator (page 357) for more information about the Foreign Address indicator.
Account Number	20	N/A	Payer's identifying number for this recipient. May be a loan number, bank account number, brokerage account, or other identifying number.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			The difference between this and the **Customer ID** field is that the latter is a key field, while this **Account Number** field is not a key field. ONESOURCE Tax Information Reporting uses key fields to distinguish unique recipients if the other key fields are identical. This information will appear on the printed information return. However, this information will not be included in the federal filing.
Recipient Phone Number	20	N/A	Recipient primary phone number including extension.
Recipient Alternate Phone	20	N/A	Recipient alternate phone number including extension.
Recipient Fax	20	N/A	Recipient fax number.
Recipient E-Mail Address	50	N/A	Recipient e-mail address.
Recipient Date of Birth	10	N/A	Recipient date of birth. Used for some states' independent contractor reporting (ICR).
Recipient Hire Date	10	N/A	Recipient date of hire. Used for some independent contractor reporting. Acceptable format is MMDDYYYY.
Recipient Gender	1	N/A	Recipient's gender. Used for some state's independent contractor reporting. The default values are: 0 = Unspecified 1 = Female 2 = Male

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			Note: If you do not map this field, it will be stored as NULL
Health Insurance Available Indicator	Xref	N/A	Indicates if health insurance is available to the recipient. Used for ICR and W-2 state reporting. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Insurance Qualifying Date	10	N/A	Date that recipient qualified for health insurance. Acceptable format is MMDDYYYY.
Recipient Job Title	50	N/A	Job title of recipient. Used for W-2 and certain ICR.
Recipient Taxable City	Xref	N/A	Applies to Michigan's city filing. Type the city name in this field. See Michigan Cities with Separate Income Tax (page 397) to view the list of Michigan cities that require information return filing.
Recipient Taxable State	Xref	N/A	This taxable state shows in which state the recipient should be taxed. This might be the same as the address state or could be different. Taxable State must be included in the map, but you are not required to provide a taxable state in the file. If you do not provide the taxable state, then ONESOURCE Tax Information Reporting will use the recipient's taxable state.
Recipient Taxable Country	Xref	N/A	Recipient's taxable country. This field is not applicable until a later release. Do not map anything to this field.
On Backup Withholding Date	10	N/A	Date that the payer begins backup withholding for payments made to this recipient. Acceptable format is MMDDYYYY.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Off Backup Withholding Date	10	N/A	Date payer stops backup withholding for payments made to this recipient. Acceptable format is MMDDYYYY.
Non-Resident Alien Indicator	Xref	N/A	Indicates if the recipient is a Non-Resident Alien. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Fiduciary Indicator	Xref	N/A	For 1099-B and 1099-CAP filing. Used to indicate a fiduciary relationship, as well as to exclude trusts or custodians from the reportable threshold calculations. If selected, the 1099-B and 1099-CAP forms that are associated with this recipient will not be included in filing or printing. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Foreign Indicator	Xref	N/A	Indicates if the recipient is a foreign person. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Recipient Broker Indicator	Xref	N/A	Indicates if the recipient is a broker. Used for reporting Form 1099-CAP. If selected, Form 1099-CAP will not be reported since brokers are exempt recipients. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
1042-S Recipient Code	2	N/A	Used to identify the type of recipient. Required field for Form 1042-S. Not required after tax year 2013.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
PR Withholding Waiver Indicator	Xref	N/A	Indicates that the Puerto Rico government has qualified this recipient for a withholding waiver (this impacts threshold calculation for Form 480.6SP). To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Electronic Statement Consent Indicator	Xref	N/A	Indicates that the recipient has agreed to accept electronic delivery of information returns. To select the indicator, type 1 in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. If you select the indicator, all forms for that recipient are flagged as "Do Not Print" and are not included in a batch print. However, these forms will still be made available for eStatement.
Electronic Statement Consent Source	20	N/A	Enter the method of how you obtained the recipient's approval (for example, phone or website registration).
Electronic Statement Consent Date	10	N/A	Date recipient gave or withdrew consent for electronic delivery. Acceptable format is MMDDYYYY.
Recipient User Defined 1	40	N/A	First user-defined field for capturing client specific recipient data. Field name can be translated through the **Options** module within ONESOURCE Tax Information Reporting to something meaningful.
Recipient User Defined 2	40	N/A	Second user-defined field for capturing client specific recipient data. Field name can be translated through the **Options** module within ONESOURCE Tax Information Reporting to something meaningful.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient User Defined 3	40	N/A	Third user-defined field for capturing client specific recipient data. Field name can be translated through the **Options** module within ONESOURCE Tax Information Reporting to something meaningful.
Recipient Status	1	N/A	Code that references the status of this recipient record. Default values include: 0 = Active 1 = TIN Xref'd 2 = Deleted (when a recipient is marked as deleted, its associated forms will also be marked as deleted)
Compliance Certification Type	1	N/A	N/A
Recipient Foreign State	40	N/A	N/A
Recipient Alternate Foreign State	40	N/A	N/A
Recipient Canadian Bank Transit Number	8	N/A	N/A
Canada Corporation Name 1	40	N/A	N/A

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Canada Corporation Name 2	40	N/A	N/A
Foreign Business Nbr/ID 1	20	N/A	N/A
Foreign Business Nbr/ID 2	20	N/A	N/A
Canada Business TIN	11	N/A	N/A
Recipient Form Type	20	N/A	N/A
Recipient OFAC Indicator	1	N/A	N/A
W8	N/A	N/A	The default values are: 0 = No eW8/W9 forms 1 = eW8BEN received via hosted site 2 = eW8BENE received via hosted site 3 = eW9 received via hosted site
W8 Status	N/A	N/A	The default values are: 0 = Not Submitted 1 = Submitted

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			2 = Invalid
			3 = Valid

GENERIC FORM IMPORT FIELD LISTING

To import records through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for form information.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

- For more information about key fields, see .

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
* Payer Code	Xref	N/A	References the payer in the form source file.
Payer EIN	Xref	N/A	Dashes are acceptable. **Example:** xx-xxxxxxx
* Recipient TIN	11	N/A	Dashes are acceptable. **Example:** xxx-xx-xxxx

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient TIN Type	Xref	N/A	The recipient's TIN type.
Customer ID	30	N/A	The recipient's unique customer ID.
Group	30	N/A	The recipient's group. See Recipient Record Import Field Listing (page 31) for default values.
* Form Code	Xref	N/A	Your record will be rejected if the form code is not valid. See Form Names and Codes (page 358) for default form codes.
Recipient Name 1 or Last Name	40	N/A	If you have blank TIN recipients, use this field to identify a unique recipient during form import.
Recipient First Name	15	N/A	If you have blank TIN recipients, use this field to identify a unique recipient during form import.
Recipient Middle Name	15	N/A	If you have blank TIN recipients, use this field to identify a unique recipient during form import.
Taxable State	Xref	N/A	This shows to which state the form should be reported. ONESOURCE Tax Information Reporting will use this information to facilitate the state filing. Taxable State must be included in the map, but you are not required to provide a taxable state in the file. If you do not provide the taxable state, then ONESOURCE Tax Information Reporting will use the recipient's taxable state.
Taxable City	Xref	N/A	This field is optional.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Taxable Country	Xref	N/A	Enter the country in which the transaction occurred. It may be different from the recipient's taxable country. If the field is blank, the recipient's taxable country is the default value.
Tax Year	4	N/A	Indicates the tax year of this transaction. If you do not map this field, the forms are loaded to the tax year of the map file. If you map a tax year that does not match the tax year of the map, ONESOURCE Tax Information Reporting will reject the record transaction.
Check Number	12	N/A	N/A
Check Date	10	Date	Date format can be selected in the **Import** module when creating a field map.
Transaction Description	50	N/A	N/A
Detail Group	Xref	N/A	You can assign a detail group name to your form records. You need to set up this group in the **Security Group** section of the **Security** module prior to import, or your form will be rejected. Only users granted with the permission for the group are able to view the detail information. If you did not provide a group name to a form record, it will default to the Default Transaction Group.
Print Indicator	Xref	N/A	Indicates whether the form is ignored during batch print. Valid values include: 0 = Print if reportable 1 = Do not print 3 = Always print

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			The default value is 0. ONESOURCE Tax Information Reporting ignores this form during batch print if the indicator is set to **1**, even if the threshold of the form exceeds the reportable amount. ONESOURCE Tax Information Reporting includes this form (even if it is not reportable) in the batch print file when the indicator is set to **3** and the option to include only reportable forms is selected.
Filing Indicator	Xref	N/A	Indicates whether the form is ignored during filing (federal, state and local). Valid values include: 0 = File if reportable 1 = Do not file 3 = Always file fed/state 4 = Do not file state/local Fed only 5 = Do not file Fed state/local filings only The default value is 0. ONESOURCE Tax Information Reporting ignores this form during filing if the indicator is set to **1**, even if the threshold of the form exceeds the reportable amount. ONESOURCE Tax Information Reporting includes this form (even if it is not reportable) in the filing when the indicator is set to **3** and the option to include all reportable forms in one file is selected.
Payer Return Address Code	15	N/A	To prevent the form from receiving errors, make sure that you set up the Payer Return Address before you include this in the import file. If this is a valid Payer Return Address Code, ONESOURCE Tax Information Reporting will match it with the payer return address and print this return address on the top left corner of the form in lieu of the payer address. As a result, the post office will return any undeliverable forms to this return address, instead of the payer address.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Statement Message Code	20	N/A	To prevent the form from receiving errors, make sure that you set up the Statement Message code before you include this in the import file. This statement message prints at the top of the forms that you send to your recipients.
System Contact Code	40	N/A	On the detail page, if you want a different contact name to be printed with a detail record, make sure that you provide the System Contact ID when you make the detail adjustment. During the print process, ONESOURCE Tax Information Reporting prints the system contact based on the ID that you provide for each detail record. If you do not enter an ID, the default contact name prints for each detail record.
Mail Return Date	10	N/A	Enter the mail return date.
Mail Return Code	40	N/A	To view the available mail return codes, click **Options > Compliance > Return mail code** in the ONESOURCE Tax Information Reporting application.
Mail Return Notes	40	N/A	Used for adding additional notes for the returned mail.
Form User Defined 1	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.
Form User Defined 2	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Form User Defined 3	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.
Form User Defined 4	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.
Form User Defined 5	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.
Form User Defined 6	50	N/A	User-defined field. This is a summary level field. During import, ONESOURCE Tax Information Reporting uses LIFO logic. This means that the latest data in the field for that form remains and appears on the form.
Detail User Defined 1	50	N/A	User-defined field. This is a detail level field.
Detail User Defined 2	50	N/A	User-defined field. This is a detail level field.
Detail User Defined 3	50	N/A	User-defined field. This is a detail level field.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Detail User Defined 4	50	N/A	User-defined field. This is a detail level field.
Detail User Defined 5	50	N/A	User-defined field. This is a detail level field.
Form Identifier	20	N/A	This is an optional key field. It can be used to create multiple forms for the same recipient. A common use would be for an account or contract number. If the form also has an account number field, the form identifier is printed in that column.
Do Not Mail	1	N/A	This field is used to designate a form for special handling. If this field is selected, then a print and distribute job will not include this form. Instead the form will be printed/boxed and shipped to the address specified. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Do Not Merge	1	N/A	This field is used to indicate that the form should not be consolidated with other eligible forms. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Special Message Code	20	N/A	Field to indicate which conditional messages(s) should be printed on the form. Message values must be set for your account to use this feature. Contact your Account Manager for additional information.

SINGLE FORM IMPORT FIELD LISTING

To import records through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for form information.

Note the following:

- A field marked with an asterisk (*) is required.

- Fields that allow the use of Xref do not have a maximum length. These fields are associated with the Generic Form fields in the FormSingle field map.

- ONESOURCE Tax Information Reporting creates multiple forms for a form type if any of the unique fields listed below is different for a payer's recipient.

You will need to provide this unique field if you intend to generate multiple forms for a recipient. If these fields are identical or blank, ONESOURCE Tax Information Reporting will combine the detail transactions and generate only one summary record for the recipient. For each form, **Taxable State**, **Taxable City**, and **Taxable Country** are the unique key fields to generate multiple forms, but they are part of the generic form map as well since they are required for each transaction. For more information about key fields, see Key Fields (page 389).

> Single Form import is not supported for Forms 1095-A, 1095-B and 1095-C (the forms used for tax information reporting purposes under the Affordable Care Act).

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1099-B Box 1b (Date acquired)	10	Date	Use the **Date Acquired** field as a unique identifier to create multiple forms for a recipient. If the date of sale is blank, the form is aggregated for reporting purposes. Acceptable format is MMDDYYYY.
1099-B Box 1c (Date of sale)	10	Date	Use the **Date of Sale** field as a unique identifier to create multiple forms for a recipient. If the date of sale is blank, the form is aggregated for reporting purposes. Acceptable format is MMDDYYYY.
1099-B Box 3 (Basis Reported to IRS)	1	N/A	N/A

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1099-B Box 5 (Noncovered security/Basis reported to IRS ind)	1	Indicator	This is a key field. Multiple forms can be generated with different values for the same payer and recipient. ONESOURCE Tax Information Reporting recognizes only the following values for this field: 1 = Check box 5a 'Noncovered security' 2 = Check box 5b 'Basis reported to IRS' 3 = Check both 5a and 5b boxes If you do not provide a value for this field, the form is automatically checked, per Form 1099-B instructions. Use the **Check Box** XREF if your source file contains different values for this indicator.
1099-B CUSIP Number	13	N/A	Use this field to generate multiple forms. Enter blanks if this is an aggregate transaction. Enter 0 (zero) if the number is not available.
1099-B Optional Non-Printable Key Field	40	N/A	Use this field to create a unique form. Data in this field is not printed on the form. You may want to include (as a key field) the unique transaction numbers of the sales of a CUSIP that has multiple sale transactions on the same date so you can create a different form for each of the transactions. The transaction number is not required to be printed or filed but you may want this information to prepare the Broker statement.
1099-C Box 6 (Identifiable event code)	1	N/A	ONESOURCE Tax Information Reporting recognizes only the following values for this field:

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			A = Bankruptcy B = Other judicial debt relief C = Statute of limitations or expiration of deficiency period D = Foreclosure election E = Debt relief from probate or similar proceeding F = By agreement G = Decision or policy to discontinue collection H = Expiration of nonpayment testing period A blank value represents "Leave Blank". If you do not have a code for this box, leave the field value as blank in your source file.
1099-CAP Box 1 (Date of sale)	10	Date	Use the **Date of Sale** field as a unique identifier to create multiple forms for a recipient. If the date of sale is blank, the form is aggregated for reporting purposes. Acceptable format is MMDDYYYY.
1099-HC Box 5 (Subscriber Number)	40	N/A	This is a key field.
1099-INT Box 14 (Tax-exempt bond CUSIP number)	13	N/A	N/A
1099-K Type of Filer Indicator	1	Indicator	This is a key field. The default values are: 1 = Filer is Payment Settlement Entity (PSE) 2 = Filer is Electronic Payment Facilitator (EPF) or Third Party Payer (TPP) You must select one of the options per IRS Publication 1220. Blank is not allowed.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1099-LTC Insured's Social Security No.	11	Other	Use this field to distinguish multiple 1099-LTC forms for a recipient. This field is required for importing Form 1099-LTC. Dashes are allowed.
1099-LTC Policy (Acct) Number	20	N/A	Form 1099-LTC allows account numbers to be a unique field to allow you to create multiple forms for a recipient. If you leave the field blank, we will aggregate the forms.
1099-MISC Special Reporting Indicator	1	Indicator	To support New Mexico and Oklahoma state magnetic filing, ONESOURCE Tax Information Reporting created the Special Reporting Indicator. If you have Oil and Gas related transactions that you are reporting to New Mexico or if you have Oklahoma Production transactions, you will need to select this indicator and provide the taxable state in which the transaction occurs. If the above scenario does not apply to your transaction, you do not need to select this indicator. This indicator is not part of the IRS 1099-MISC form. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. If your corresponding tax location is not OK or NM, this field is ignored for state filing purposes. This is a key field that generates multiple 1099-MISC forms for a recipient.
OID Box 7 (Description)	39	N/A	Use this unique field to generate multiple 1099-OID forms for a recipient. A blank is allowed if it does not apply to the transaction.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1099-Q Box 4 (Trustee-to-trustee Transfer Indicator)	Xref	Indicator	Use this unique field to generate multiple 1099-Q forms for a recipient. A blank is allowed if it does not apply to the transaction. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
1099-Q Distribution Code	1	Indicator	You need to select one of the distribution codes below in order to generate multiple 1099-Q forms for a recipient. The default values are: 0 = Leave Blank 1 = Distributions, including transfers 2 = Excess contributions plus earnings taxable in current year 3 = Excess contributions plus earnings taxable in prior year 4 = Disability 5 = Death 6 = Prohibited transaction If distribution code is not applicable, enter a blank.
1099-Q Box 5 (Private or state or Coverdell ind.)	1	Indicator	Use this unique field to create multiple 1099-Q forms for a recipient. The default values are: 1 = Private 2 = State 3 = Coverdell ESA Otherwise, enter a blank.
1099-R Box 7 (Distribution Code)	2	N/A	Use the two-character distribution codes to map to this field. See the IRS instructions for valid distribution codes. This is a required field for Form 1099-R. A valid distribution code is required.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1099-R IRA Distribution Identifier	1	N/A	This is an optional key field. Map this to match the Box 7 IRA/SEP/Simple check box if you want to create separate forms for the recipient with the same distribution code.
1099-S Box 1 (Date of Closing)	10	Date	Use this unique field to create multiple 1099-S forms for a recipient. This is a required field for Form 1099-S.
1099-S Box 3 (Address/Legal desc.)	39		Use this unique field to create multiple 1099-S forms for a recipient. This is a required field for Form 1099-S.
1099-SA Box 3 (Distribution Code (1-6))	1	Indicator	Default values include the following: 1 = Normal distribution 2 = Excess contributions 3 = Disability 4 = Death distribution other than code 6 5 = Prohibited transaction 6 = Death distribution after year of death to a non-spouse beneficiary This field is required for Form 1099-SA.
1099-SA Box 5 (SA Ind.)	1	Indicator	Default values include the following: The default values are: 0 = Leave Blank 1 = MA MSA 2 = HSA 3 = Archer MSA This field is required for Form 1099-SA.
3921 Box 1 (Date Option Granted)	10	Date	N/A

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
3921 Box 2 (Date Option Exercised)	10	Date	N/A
3921 Box 6 (EIN of corporation whose stock is being transferred)	10	N/A	N/A
3922 Box 1 (Date Option Granted to Transferor)	10	Date	N/A
3922 Box 2 (Date Option Exercised to Transferor)	10	Date	N/A
3922 Box 7 (Date legal title transferred by transferor)	10	Date	N/A
5498 Box 7 indicator (type of IRA)	1	Indicator	You can report only one type of IRA on a Form 5498. If a recipient has different types of IRA, you will need to create multiple copies of Form 5498. Default values include the following: 0 = Traditional IRA 1 = SEP 2 = SIMPLE 3 = Roth Otherwise, enter a blank.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
5498-SA Box 6 (SA Ind.)	1	Indicator	Default values include the following: 0 = Leave Blank 1 = MA MSA 2 = HSA 3 = Archer MSA This field is required for Form 5498-SA.
DR-21W Box 1 (Well Name)	40	N/A	This is a key field.
W-2 Employee Type	1	Indicator	This is an optional key field for type of employee. 0 = Leave blank 1 = Statutory Employee 2 = Sick Pay 3 = Common Law 4 = Retirement 5 = Imputed Income
W-2CM Box 12 (code/year)	3	N/A	See Form W-2 Box 12 Codes (page 385) for a list of default W-2CM Box 12 values. A code is required if amount is provided in Box 12.
W-2G Box 3 (Type of Wager)	1	Indicator	Default values include the following: 1 = Horse Race Track 2 = Dog Race Track 3 = Jai-alai 4 = State Conducted Lottery 5 = Keno 6 = Bingo 7 = Slot machines 8 = Other gambling winnings 9= Any other type of gambling winnings This field is required for Form W-2G.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
W-2G Box 4 (Date Won)	10	Date	Use this unique field to create multiple copies of Form W-2G. This field is required for Form W-2G.
W-2G Box 5 (Transaction/Ticket/ Identifying number)	15	N/A	Use this unique field to create multiple copies of Form W-2G. This field is required for Form W-2G.
W-2GU Box 12 (code/year)	3	N/A	See Form W-2 Box 12 Codes (page 385) for a list of default W-2GU Box 12 values. A code is required if amount is provided in Box 12.
W-2VI Box 12 (code/year)	3	N/A	See Form W-2 Box 12 Codes (page 385) for a list of default W-2VI Box 12 values. A code is required if amount is provided in Box 12.
1042-S Box 1 (Income code)	2	N/A	See the Form 1042-S Instructions for the default values for the income code. Blanks are not allowed.
1042-S Box 3 (Chap 3 indicator)/Box4 (Chap 4 indicator)	1	N/A	This is a key field. In your source file, this field applies to the Box 3 Chap 3 indicator and the Box 4 Chap 4 indicator. Values are: 0 = Chap 3 indicator 1 = Chap 4 indicator Xref is allowed for this field.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			If you do not provide a value, this field defaults to Box 3 Chap 3 indicator.
1042-S Box 3a (Exemption Code)	2	N/A	This field applies to the Box 3a or Box 4a exemption code. Enter the exemption code in this field that matches Box 3a or Box 4a. You can find the list of exemption codes in Form 1042-S Exemption Codes for Boxes 3a and 4a (page 368).
1042-S Box 3b (Tax Rate)	5	Percentage	The IRS published a list of acceptable tax rates for Box 3b. ONESOURCE Tax Information Reporting will validate the tax rate. If the rate is not on the IRS list, ONESOURCE Tax Information Reporting will flag it so it can be reviewed and corrected.
1042-S Box 4 (Chap 4 indicator)	1	N/A	A blank is not allowed. You must type 00.00 rather than a blank.
1042-S Box 4a (Exemption code)	2	N/A	See Box 3a Exemption code.
1042-S Box 4b (Tax Rate)	5	N/A	See Box 3b Tax Rate.
1042-S Box 12f (Country Code of Residence)	Xref	N/A	See Country Names and Country Codes (page 406) for a list of valid country codes.
1042-S NQI Code	15	N/A	N/A
1042-S (Account Number)	20	N/A	For a recipient with multiple 1042-S forms with the same payer, if all key fields are the same except Account number, we will calculate the reportable threshold by considering amounts on all the forms for this recipient.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
1042-S Box 16b Payer TIN	15	N/A	A new form would be created if a different payer EIN is entered.
NR4 Box 12 (Country Code)	3	N/A	This is a key field.
PR480.7C Item 16-Distribution Code	1	N/A	Default values include: A = Retirement B = Separation from Service C = Death D = Disability E = Plan Termination F = Hardship G = 59 1/2 years or more (In-Service) H = Sale of Substantially All the Assets I = Subsidiary Sale J = Excess Deferrals K = Act No. 80 L = Other M = Annuity N = Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane Maria
T5 Box 27 (Foreign currency indicator)	3	Indicator	N/A
T5008 Box 13 (Foreign Currency)	3	N/A	N/A
T5008 Box 14 (DD of disposition)	2	N/A	This is a key field.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
T5008 Box 14 (MM of disposition)	2	N/A	This is a key field.
T5008 Box 15 (Type of code of securities)	3	N/A	This is a key field. Xref is allowed.
T5008 Box 18 (CUSIP/ISIN)	12	N/A	This is a key field. This is different from Box 24.
Account Number	20	N/A	The following forms allow account numbers to be a unique field to allow you to create multiple forms for a recipient: 1099-MISC 1099-Q 1099-SA 5498-ESA 5498-SA Puerto Rico Forms 480.6A, 480.6B, 480.6C and 480.7C If you leave the field blank, we will aggregate the forms.
Form Identifier	20	N/A	This is an optional key field. It can be used to create multiple forms for the same recipient. A common use would be for an account or contract number. If the form also has an account number field, the form identifier is printed in that column.
Loan (account) number	20	N/A	The following forms allow account numbers to be a unique field to allow you to create multiple forms for a recipient: 1098 1099-A 1099-C

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			Puerto Rico Forms 480.7A and 480.7C
			If you leave the field blank, we will aggregate the forms.
IRA Account Number	20	N/A	Puerto Rico Form 480.7 allows account numbers to be a unique field to allow you to create multiple forms for a recipient.
			If you leave the field blank, we will aggregate the forms.
* Box Number	Xref	N/A	Enter the box number of the form. See the **Box No.** columns in the individual form tables in this document for the default value of the box number for each form type.
Amount Sign	Xref	N/A	Enter a minus sign to represent a negative amount.
			The default value is a blank or a positive number. ONESOURCE Tax Information Reporting will ignore the sign if your amount contains a negative sign.
			A blank is positive
			A minus sign is negative
* Field Value	40	Dollar	Enter the amount or data that corresponds to the box number. See About Dollar Amounts, Percentages, Dates, Indicators and Other Numeric Fields (page 13) for the format of the amount provided. For other types of data, see the individual forms in this document.

FORM 1042-S IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1042-S (Foreign Person's U.S. Source Income Subject to Withholding).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 Income Code	Form Map	2	See Single Form Import Field Listing (page 51)	N/A	Provide the 2-digit income code in this field.
Box 2 Gross income	Form Map	15	2	Dollar	N/A
Box 3 Chapter indicator	Form Map	1	See Single Form Import Field Listing (page 51)	N/A	This is a key field.
					In your source file, this field applies to the Box 3 Chap 3 indicator and the Box 4 Chap 4 indicator. Values are:
					0 = Chap 3 indicator
					1 = Chap 4 indicator
					Xref is allowed for this field.
					If you do not provide a value, this field defaults to Box 3 Chap 3 indicator.
Box 3a Exemption code	Form Map	2	See Single Form Import Field Listing (page 51)	N/A	This field applies to the Box 3a or Box 4a exemption code.
					Enter the exemption code in this field that matches Box 3a or Box 4a. You can find the list of exemption codes in Form 1042-S Exemption Codes for Boxes 3a and 4a (page 368).

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 3b Tax Rate	Form Map	5	See Single Form Import Field Listing (page 51)	N/A	This field applies to the Box 3b or Box 4b tax rate. Enter the applicable tax rate published in the 2017 IRS Form 1042-S Instructions. Enter the tax rate as a decimal percentage. For example, 12.50% should be entered as 12.50 This field is required to generate a valid Form 1042-S. This is a key field that generates multiple 1042-S forms for a recipient.
Box 4 Chap 4 indicator	Form Map	1	See Single Form Import Field Listing (page 51)	N/A	See Box 3 Chap 3 indicator.
Box 4a Exemption code	Form Map	2	See Single Form Import Field Listing (page 51)	N/A	See Box 3a Exemption code.
Box 4b Tax Rate	Form Map	5	See Single Form Import Field Listing (page 51)	N/A	See Box 3b Tax Rate.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Optional box 3a/4a Exemption Code	Form Map	2	3a	N/A	This field is populated and printed on the form only if the Box 4 Chap 4 indicator is selected. Per the IRS instructions: "If an amount was withheld under chapter 4, you may also include a chapter 3 exemption code and tax rate in boxes 3a and 3b to show the rate that would otherwise apply if the payment was exempt from withholding under chapter 4. This may be done, for example, to assist the beneficial owner in pursuing a claim for refund. In such a case, do not check box 3 (only box 4 should be checked) to show that withholding was applied under chapter 4." In the ONESOURCE Tax Information Reporting application, this box is located in the Other Information section for the form.
Optional box 3b/4b tax rate	Form Map	5	3b	N/A	This field is populated and printed on the form only if the Box 4 Chap 4 indicator is selected. See the description for Optional box 3a Exemption Code.
Box 5 w/h allowance	Form Map	N/A	5	Dollar	N/A
Box 6 Net income	Form Map	N/A	6	Dollar	N/A
Box 7a Fed Tax WH	Form Map	N/A	7a	Dollar	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied	Form Map	1	7b	Indicator	Valid values are: 0 = Uncheck 1 = Check
Box 7c Check if withholding occurred in subsequent year with respect to a partnership interest	Form Map	1	N/A	Indicator	Valid values are: 0 = Uncheck 1 = Check Xref is allowed.
Box 8 tax W/H by other agent	Form Map		8	Dollar	N/A
Box 9 Overwithheld tax repaid to recipient pursuant to adj procedures	Form Map		9	Dollar	N/A
Box 10 total w/h credit	Form Map		10	Dollar	N/A
Box 11 Tax paid by withholding agent (amounts not withheld)	Form Map		11	Dollar	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12a WH agent's EIN	Payer Map	N/A	N/A	N/A	Map this to the Payer's EIN field.
Box 12b chapter 3 status code	Form Map	2	12b	N/A	Enter the chapter 3 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
Box 12c chapter 4 status code	Form Map		12c	N/A	Enter the chapter 4 status code. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
12d W/H agent name	Payer Map	N/A	N/A	N/A	In ONESOURCE Tax Information Reporting, the withholding agent is the payer. Set up your withholding agent for the payer so that it is reported on your 1042-S forms.
12e W/H agent GIIN	Payer Map	19	N/A	Alphanumeric	Enter the Global Intermediary Identification Number (GIIN). This is a 19 character identification number. Do not include dashes in your source data. On the Payer Detail page, this is the Foreign Business Number or ID (1).
12f Country Code	Payer map	2	See [Payer Record Import Field Listing (page 22)]	N/A	This field references the payer address country field map. Xref is allowed.
12g W/H foreign tax payer ID, if any	Payer Map	20	N/A	Alphanumeric	On the Payer Detail page, this field corresponds to the Foreign Business Number or ID (2).

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
12h W/H Address (number and street)	Payer Map	N/A	See [Payer Record Import Field Listing (page 22)](#)	N/A	This field includes the information from the Payer Address 1 and Payer Address 2 fields.
12i W/H City or town, state , zip, foreign post code	Payer Map	N/A	See [Payer Record Import Field Listing (page 22)](#)	N/A	This field includes the information from the Payer City, Payer State/Province, Payer Zip/Postal Code and Payer Country Code fields.
13a Recipient's name	Recipient Map	N/A	See [Payer Record Import Field Listing (page 22)](#)	N/A	If an unknown recipient code is selected in 13f or 13g, then this field prints **Unknown Recipient**.
13b Recipient's Country Code	Form Map	N/A	See [Payer Record Import Field Listing (page 22)](#)	N/A	This is a required field. Enter a valid country code. Valid country codes are published in the 2017 IRS Form 1042-S Instructions. If a country code is not entered in this field, the record is rejected during import. If an unknown recipient code is selected in 13f or 13g, then this field prints blank. Xref is allowed. Use 1042-S Res Countries code translation.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
13c Recipient's address	Recipient Map	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
13d Recipient's city, state or province, ZIP or foreign postal code	Recipient Map	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
13e Recipient's US TIN	Recipient Map	11	See Recipient Record Import Field Listing (page 31)	N/A	If the SSN/ITIN, EIN, QI-EIN, WT-EIN is not selected as a TIN Type, this box is suppressed during print.
13f Recipient's chap 3 status code	Form Map	2	13f	N/A	Enter the numeric chapter 3 status codes.
13g Recipient's chap 4 status code	Form Map	2	13g	N/A	Enter the numeric chapter 4 status codes.
13h Recipient GIIN	Form Map	19	13h	N/A	Enter the Global Intermediary Identification Number (GIIN).

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
					This is a 19 character identification number. Do not include dashes in your source data.
13i Recipient Foreign Tax ID	Form Map	20	13i	Alphanumeric	
13j LOB Code	Form Map	N/A	13j	N/A	ONESOURCE Tax Information Reporting recognizes the following values of this field: Blank = Leave Blank 02 = Government-Contracting state/political subdivision/local authority 03 = Tax exempt pension trust/Pension fund 04 = Tax exempt/charitable organization 05 = Publicly-traded corporation 06 = Subsidiary of publicly-traded corporation 07 = Company that meets the ownership and base erosion test 08 = company that meets the derivative benefits test 09 = Company with an item of income that meets the active trade or business test 10 = Discretionary determination 11 = Other 12 = No LOB article in treaty Values 02-09 must be entered in the source file with the leading 0. You can also create and use a Xref for this field.
13k Recipient's Acct number	Form Map		13k	N/A	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
13i Recip date of birth	Recipient Map	N/A	See Single Form Import Field Listing (page 51)	N/A	Enter the date of birth of the recipient. The date of birth prints in YYYYMMDD format.
14a Primary WH Agent's name	Form Map	40	14a	Alphanumeric	Only Name line 1 is supported.
14b Primary WH agent's EIN	Form Map	9	See Single Form Import Field Listing (page 51)	Numeric	N/A
15 Check if pro-rate basis reporting	Payer Map	1	See Payer Record Import Field Listing (page 22)	Indicator	N/A
15a Intermediary or flow through entity's EIN	NQI Map		See NQI Field Map (page 343)	N/A	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
15b Intermediary chap 3 status code	Form Map	N/A	15b	N/A	N/A
15c Intermediary chap 4 status code	Form Map	N/A	15c	N/A	N/A
15d Intermediary /flow through name	NQI Map	N/A	See NQI Field Map (page 343)	N/A	N/A
15e Intermediary/flow through entity GIIN	NQI Map	19	N/A	Alphanumeric	N/A
15f Intermediary/ FTE Country code	NQI Map	2	N/A	N/A	This field is populated with the NQI address country code.
15g inter/FTE Foreign Tax ID	NQI Map	20	N/A	Alphanumeric	N/A
15h INT/FTE Address	NQI Map	N/A	See NQI Field Map (page 343)		N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
15i INT/FTE city state zip	NQI Map		See [NQI Field Map (page 343)](#)	N/A	N/A
16a Payer's name	Form Map	40	16a	N/A	**For multiple mappings only:** If you provide Box 19 Payer TIN, you must provide Box 18 Payer Name. Otherwise, ONESOURCE Tax Information Reporting will reject the record.
16b Payer's TIN	Form Map	N/A	See [Single Form Import Field Listing (page 51)](#)	N/A	**For multiple mappings only:** If you provide Box 19 Payer TIN, you must provide Box 18 Payer Name. Otherwise, ONESOURCE Tax Information Reporting will reject the record.
16c Payer GIIN	Form Map	19	16c	Alphanumeric	Enter the Global Intermediary Identification Number (GIIN). This is a 19 character identification number. Do not include dashes in your source data.
16d Payer's chap 3 status code	Form Map	2	16d	N/A	Enter the numeric chapter 3 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
16e Payer's chap 4 status code	Form Map	2	16e	N/A	Enter the numeric chapter 4 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
17a State income tax WH	Form Map		17a	Dollar	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
17b Payer State Tax No.	Payer Map	N/A	N/A	N/A	Enter the state payer number for the state that the form is associated with on the Payer Detail page so that this number is printed on the form.
17c Name of State	Payer Map	N/A	N/A	N/A	N/A
Withholding Agent's EIN indicator	Payer Map	1	N/A	N/A	This field does not appear on the 1042-S form but it is required in 1042-S filing. See Payer Record Import Field Listing (page 22) for default values.
Withholding Agent's Contact Name	Payer Map	40	N/A	N/A	This field does not appear on the 1042-S form but it is required in 1042-S filing.
Withholding Agent's Department Title	Payer Map	40	N/A	N/A	This field does not appear on the 1042-S form but it is required in 1042-S filing.
Withholding Agent's Telephone number and extension	Payer Map	20	N/A	N/A	This field does not appear on the 1042-S form but it is required in 1042-S filing.
US Tax Withheld Indicator	Form Map	1	25	N/A	This field does not appear on the 1042-S form. This is a summary field. Default values are: 0 = Correctly reported 1 = Over withheld 2 = Under withheld

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
					If you do not provide a value in your source file, the default is "Correctly reported" after import. If the value is not 0, 1 or 2, your filing will be rejected. If your source file contains a value other than 0, 1, or 2, the value is changed to "Correctly reported".
Unique Form Identifier	This field is not a user level field	N/A	N/A	N/A	This field is a system-generated 10-digit unique number. Users do not provide this number. The Unique Form Identifier is printed and reported to the IRS. When a report is run, this field is labeled **IRS Account Number** on the report. Refer to 17.03 Release Notes for details about this field.
Amended check box	This field is not a user level field	N/A	N/A	N/A	N/A
Amended No.	This field is not a user level field	N/A	N/A	N/A	This field is new for tax year 2017. It is a system-generated field. Refer to 17.03 Release Notes for details about this field.

Form 1042-S Federal Reporting Threshold Calculations

The form is reported to the IRS if the Recipient Type is not **Exempted**, and if Box 2 or Box 3 or Box 4 or Box 7 or Box 8 is greater than 0.

Special rule

If the income code is 29 (Deposit Interest), the form is not reportable unless the gross income is $10 or greater.

> Form 1042-S does not roll up. For example, a recipient has two forms from the same payer EIN. One form has $500 in Box 2 and the other form has $0.49 in Box 2. Only the form with $500 in Box 2 will be included in the print or filing. In compliance with the 1042-S Instructions, amounts are rounded to the nearest dollar. The IRS does not allow forms with $0 of income in box 2 to be electronically filed.

FORM 1095-B IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1095-B (Health Coverage).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1- First name of responsible individual	N/A	See Recipient Record Import Field Listing (page 31)	N/A	First name of responsible individual. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 1- Middle name of responsible individual	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Middle name of responsible individual. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 1- Last name of responsible individual	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Last name of responsible individual. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1- Suffix of responsible individual		See Recipient Record Import Field Listing (page 31)	N/A	Suffix of responsible individual. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 2- Social security number (SSN or other TIN)		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 3- Date of birth (if SSN or Other TIN is not available)		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 4- Street address line 1		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 4- Street address line 2		See Recipient Record Import Field Listing (page 31)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5-City or Town		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 6-State or Province		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 7-Country ID		See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 7-ZIP or foreign postal code		See Recipient Record Import Field Listing (page 31)	N/A	Provide a US zip code if the address is a US address. Provide a foreign postal code if the address is a foreign address.
Box 8-Letter identifying Origin of the Health Coverage	1	8	N/A	ONESOURCE Tax Information Reporting recognizes the following values of this field:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				A = Small Business Health Options Program (SHOP) B = Employer-sponsored coverage B1= Self-Insured Group Health Plan C = Government-sponsored program D = Individual marked insurance E = Multiemployer plan F = Miscellaneous minimum essential coverage Use the check box Xref if your source file contains different values for this indicator. This field is required. Code B1 is a ONESOURCE Tax Information Reporting generated code. Employers who are not required to populate Part II but who want to file with code B should enter code B1. Code B1 suppresses the validation that states the Sponsor Coverage information is missing. Code B1 is converted to Code B in the filing. See the form instructions for employers needing to file as self-insured group health plan.
Box 9-Reserved	40	9	N/A	N/A
Box 10-Employer name	40	10	N/A	N/A
Box 10-Employer name line 2	40	10	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 11-Employer identification number (EIN)	11	11	N/A	N/A
Box 12-Street address line 1	40	12	N/A	Employer Information.
Box 12-Street address line 2	40	12	N/A	Employer information.
Box 13-City or Town	40	13	N/A	Employer Information.
Box 14-State or Province	2	14	N/A	Employer Information.
Box 14-Foreign State	2	14	N/A	Employer Information.
Box 15-Country ID	40	15	N/A	Employer Information. Country defaults to United States (US). Provide the country code if it is a country other than US.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15-ZIP or Foreign Postal code	40	15	N/A	Employer information. Provide a US zip code if the address is a US address. Provide a foreign postal code if the address is a foreign address.
Box 16-Name of Issuer or Other Coverage Provider		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 16-Name of Issuer or Other Coverage Provider line 2		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 17-Employer identification number (EIN)		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 18-Contact telephone number		See Payer Record Import Field Listing (page 22)	N/A	If a payer return address is provided, the payer return address phone number and extension populates in this field. If there is no payer return address, the payer's phone number displays.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 19- Street address line 1	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 19- Street address line 2	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 20- City or Town	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 21- State or Province	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 21- Foreign State	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 22-Country ID		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 22-ZIP or foreign postal code		See Payer Record Import Field Listing (page 22)	N/A	Provide a US zip if the address is a US address. Provide a foreign postal code if the address is a foreign address.
Covered individual unique ID	30	24a	N/A	Required. Provide a unique ID for the covered individual. Each covered individual should have a unique ID. This is used to identify members that have no SSN. This field is used for ONESOURCE Tax Information Reporting purposes only. The field is not included on the IRS form and the information is not filed with the IRS. For the policy holder, the value in the customer ID should be the same as the covered individual unique ID. The ID cannot have space between numbers or characters. For example, 109AB-01 is acceptable but 109AB 01 is not.
Reportable State(s)	10	N/A	Alphanumeric	Beginning tax year 2019, valid values are NJ and DC, separated by commas only. For example, **NJ,DC** or **DC,NJ**, or **NJ** or **DC**.
First Name of covered individual	40	N/A	N/A	First name of covered individual.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Middle Name of covered individual	40	N/A	N/A	Middle name of covered individual
Last Name of covered individual	20	N/A	N/A	Last name of covered individual.
Suffix of covered individual	40	N/A	N/A	Suffix of covered individual.
SSN or Other TIN (Covered Individual)	11	24b	N/A	N/A
DOB (Covered Individual)	10	24c	N/A	N/A
Part IV box (d) All 12 Months	1	N/A	N/A	Coverage months are required in order for the covered individuals to be included in the print/filing. 0 = Not covered 1 = Covered
Part IV box (e) Jan coverage	1	N/A	N/A	0 = Not covered 1 = Covered

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Part IV box (e) Feb coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) March coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) April coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) May coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) June coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) July coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) August coverage	1	N/A	N/A	0 = Not covered 1 = Covered

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Part IV box (e) September coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) October coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) Nov coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part IV box (e) December coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Covered Individual Status	1	N/A	N/A	Valid values are: 0 = Current 1 = Corrected 2 = Deleted If you are correcting a covered individual's insurance ID, send the original record with a deleted status (status 2) and include a new record with a new covered insurance ID (code 0). This allows the system to set the original record as deleted, and add the new record to the table.
Covered Individual Type	1	N/A	N/A	Required. Valid values are: 0 = Dependents (Covered Individuals) 1 = Policy Holder

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	N/A	N/A	This is a key field.
Policy Number	40	N/A	N/A	This is a key field.
Void Indicator	1	N/A	N/A	0 = No 1 = Yes

Form 1095-B Federal Reporting Threshold Calculations

The form is reported to the IRS if the form contains covered individuals with coverage months selected.

FORM 1094-C IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns):

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Master ALE Payer Code	20	N/A	N/A	Required. This is the payer code from the Payer Table that requires a 1094-C to be created. It is reported as ALE member in Part 1 of 1094-C.
Box 8 (Contact Phone)	20	8	N/A	Optional contact phone to appear on the 1094-C. Only necessary when the phone number to appear on the 1094-C is different from the contact phone on the payer record.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9 (Name of Designated Government Entity 1)	75	9	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 9 (Name of Designated Government Entity 2)	75	9	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 10 (EIN)	11	10	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 11 (Street Address 1)	75	11	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 11 (Street Address 2)	75	11	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 12 (City)	40	12	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 13 (State or province)	2	13	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 13 (Foreign State)	25	13	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 14 (Country ID)	11	14	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 14 (ZIP/Foreign Postal Code)	10	14	N/A	Designated Government Entity (DGE) Name, EIN and Address details. This field is required only if you are a DGE reporting on behalf of another employer. Otherwise, leave blank.
Box 15 (Contact First Name)	25	15	N/A	Contact information for the person responsible for answering questions related to the 1094-C.
Box 15 (Contact Middle Name)	25	15	N/A	Contact information for the person responsible for answering questions related to the 1094-C.
Box 15 (Contact Last Name)	40	15	N/A	Contact information for the person responsible for answering questions related to the 1094-C.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15 (Contact Suffix)	4	15	N/A	Contact information for the person responsible for answering questions related to the 1094-C.
Box 16 (Contact Phone Number)	20	16	N/A	Contact information for the person responsible for answering questions related to the 1094-C.
Box 16 (Contact Phone Extension)	5	16	N/A	Contact information for the person responsible for answering questions related to the 1094-C.
Box 19 (Authoritative transmittal for ALE Member Indicator)	1	19	N/A	Identifies if this is the Authoritative Transmittal. Valid values are: 1 = Checked 0 or Blank = Unchecked
Box 20 (Total nbr of Forms 1095-C filed by and/or behalf of ALE Mbr)	10	20	N/A	The number of forms filed. If no value is provided, ONESOURCE Tax Information Reporting supplies the count of 1095-C forms currently loaded.
Box 21 (ALE Member is member of an Aggregated ALE Group Indicator)	1	21	N/A	Identifies whether the ALE member is a member of an Aggregated ALE Group. Valid values are: 1 = Checked 0 or Blank = Unchecked
Box 22A (Qualifying Other Method)	1	22A	N/A	1 = Checked 0 or Blank = Unchecked
Box 22B (Reserved)	1	22B	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 22C (Section 4980H) Transition Relief)	1	22C	N/A	1 = Checked 0 or Blank = Unchecked
Box 22D (98% Offer Method)	1	22D	N/A	1 = Checked 0 or Blank = Unchecked
Date	10	N/A	N/A	Date of Signature.
Signature	75	N/A	N/A	Name of person signing off on 1094-C.
Title	40	N/A	N/A	Title of person signing off on 1094-C.
All 12 Months-Minimum Essential Coverage Offer Indicator	1	23A	N/A	Blank = Leave Blank 0 = No 1 = Yes 3 = Both
All 12 Months-Section 4980H Full-Time Employee Count for ALE Member	20	23B	N/A	Count of full time employees.
All 12 Months-Total Employee Count for ALE Member	20	23C	N/A	Total employee count.
All 12 Months-Aggregated Group Indicator	1	23D	N/A	1 = Checked 0 or Blank = Unchecked
All 12 Months-Sec 4980H Transition Relief Indicator	1	23E	N/A	A = 50-99 employees B = 100 or more employees Otherwise, leave blank.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Individual Months (January through December)-Minimum Essential Coverage Offer Indicator	1	24A-35A	N/A	Blank = Leave Blank 0 = No 1 = Yes 3 = Both
Individual Months (January through December)-Section 4980H Full-Time Employee Count for ALE Member	20	24B-35B	N/A	Count of full time employees.
Individual Months (January through December)-Total Employee Count for ALE Member	20	24C-35C	N/A	Total employee count.
Individual Months (January through December)-Aggregated Group Indicator	1	24D-35D	N/A	1 = Checked 0 or Blank = Unchecked
Individual Months (January through December)-Sec 4980H Transition Relief Indicator	1	24E-35E	N/A	A = 50-99 employees B = 100 or more employees Otherwise, leave blank.

FORM 1095-C IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1095-C (Employer-Provided Health Insurance Offer and Coverage).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1-First name of employee	N/A	See Recipient Record Import Field Listing (page 31)	N/A	First name of employee. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 1-Middle name of employee	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Middle name of employee. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 1-Last name of employee	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Last name of employee. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 1-Suffix of employee	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Suffix of employee. The IRS filing requires the first, middle, and last name and any suffix to be reported in separate fields.
Box 2-Social security number (SSN)	11	See Recipient Record Import Field Listing (page 31)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 3-Street address line 1	40	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 3-Street address line 2	40	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 4-City or Town	40	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 5-State or Province	2	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 6-Country ID	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 6-Zip or foreign postal code	15	See Recipient Record Import Field Listing (page 31)	N/A	Provide a US zip code if the address is a US address. Provide a foreign postal code if the address is a foreign address.
Box 7-Name of employer line 1	40	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 7-Name of employer line 2	40	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 8-Employer identification number (EIN)	11	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 9-Street address line 1	40	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 9-Street address line 2	40	See Payer Record Import Field Listing (page 22)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 10-Contact telephone number	15	See Payer Record Import Field Listing (page 22)	N/A	If a payer return address is provided, the payer return address phone number and extension populates. If there is no payer return address, the payer's phone number displays.
Box 11-City or Town	40	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 12-State or Province	2	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 12-Foreign State		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 13-Country ID		See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 13-ZIP or foreign postal code	10	See Payer Record Import Field Listing (page 22)	N/A	Provide a US zip code if the address is a US address. Provide a foreign postal code if the address is a foreign address.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Employee's Age on January 1		See [Recipient Record Import Field Listing (page 31)](#)	N/A	N/A
Policy Number	40	N/A	N/A	This is an optional key field.
Plan Start Month	2	N/A	N/A	Enter the two-digit number (01 through 12) indicating the calendar month the coverage began. Enter 00 if there is no health plan. You must enter the leading 0 for the provided month. This is an optional field for 2016.
Box 14-Offer of Coverage-All 12 months	2	N/A	N/A	Enter the 2 characters if the coverage is offered for all 12 months. Do not provide a code in the individual months of box 14 if you provide a code in this field. The 2-digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-January	2	N/A	N/A	Enter the 2-character code that applied to the month of January. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-February	2	N/A	N/A	Enter the 2-character code that applied to the month of February. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				See IRS instructions for valid codes.
Box 14-Offer of Coverage-March	2	N/A	N/A	Enter the 2-character code that applied to the month of March. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes
Box 14-Offer of Coverage-April	2	N/A	N/A	Enter the 2-character code that applied to the month of April. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-May	2	N/A	N/A	Enter the 2-character code that applied to the month of May. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-June	2	N/A	N/A	Enter the 2-character code that applied to the month of June. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-July	2	N/A	N/A	Enter the 2-character code that applied to the month of July. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 14-Offer of Coverage-August	2	N/A	N/A	Enter the 2-character code that applied to the month of August. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-September	2	N/A	N/A	Enter the 2-character code that applied to the month of September. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-October	2	N/A	N/A	Enter the 2-character code that applied to the month of October. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-November	2	N/A	N/A	Enter the 2-character code that applied to the month of November. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 14-Offer of Coverage-December	2	N/A	N/A	Enter the 2-character code that applied to the month of December. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15-Employee Required Contribution-All 12 Months	15	15a	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value. In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15. If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15-Employee Required Contribution-January	15	15b	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15. If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15- Employee Required Contribution- February	15	15c	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value. In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15- Employee Required Contribution- March	15	15d	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15-Employee Required Contribution-April	15	15e	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15-Employee Required Contribution-May	15	15f	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15- Employee Required Contribution- June	15	15g	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15-Employee Required Contribution-July	15	15h	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value. In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15. If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15-Employee Required Contribution-August	15	15i	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15-Employee Required Contribution-September	15	15j	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15. If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15- Employee Required Contribution- October	15	15k	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value. In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 15- Employee Required Contribution- November	15	15I	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1. Employee Detail Indicator = 0 should not have any dollar values. All 12 months should not have a value. In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that: If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15. If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing. Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15-Employee Required Contribution-December	15	15m	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator = 1.
				Employee Detail Indicator = 0 should not have any dollar values.
				All 12 months should not have a value.
				In compliance with the IRS Instructions for Form 1095-C, the code in box 14 controls the printing and filing of the corresponding box 15 amount. This means that:
				If the box 14 code is 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then the box 15 amount entered by a ONESOURCE Tax Information Reporting user is printed and filed. If the amount is 0.00 or an amount is not entered then 0.00 prints and is filed for box 15.
				If the box 14 code is not 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P or 1Q then an amount should not be entered in box 15 and this box will print blank. If an amount is entered, the amount is printed but the form may be rejected from filing.
				Box 15 amounts entered in ONESOURCE Tax Information Reporting are saved and displayed exactly as they were entered. If an amount is not entered, 0.00 is saved.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-All 12 months	2	N/A	N/A	Enter the 2 characters if the coverage is offered for all 12 months.
				Do not provide a code in the individual months of Box 16 if you provide a code in this field.
				The 2 digit code should be present in every row.
				See IRS instructions for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-January	2	N/A	N/A	Enter the 2-character code that applied to the month of January. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-February	2	N/A	N/A	Enter the 2-character code that applied to the month of February. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-March	2	N/A	N/A	Enter the 2-character code that applied to the month of March. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-April	2	N/A	N/A	Enter the 2-character code that applied to the month of April. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-May	2	N/A	N/A	Enter the 2-character code that applied to the month of May. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-June	2	N/A	N/A	Enter the 2-character code that applied to the month of June. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-July	2	N/A	N/A	Enter the 2-character code that applied to the month of July. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-August	2	N/A	N/A	Enter the 2-character code that applied to the month of August. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-September	2	N/A	N/A	Enter the 2-character code that applied to the month of September. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-October	2	N/A	N/A	Enter the 2-character code that applied to the month of October. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-November	2	N/A	N/A	Enter the 2-character code that applied to the month of November. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 16-Applicable Section 4980H Safe Harbor and Other Relief-December	2	N/A	N/A	Enter the 2-character code that applied to the month of December. If a code is provided in the 'All 12 months' field, no code should be provided in this field. The 2 digit code should be present in every row. See IRS instructions for valid codes.
Box 17-Zip Code-All 12 Months	5	N/A	N/A	Enter the 5-digit zip code that applied to all 12 months. If the zip code is provided in the individual months field(s), do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-January	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of January. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-February	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of February. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 17-Zip Code-March	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of March. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-April	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of April. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-May	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of May. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-June	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of June. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-July	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of July. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-August	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of August. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				The 5-digit zip code should be present in every row.
Box 17-Zip Code-September	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of September. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-October	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of October. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-November	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of November. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Box 17-Zip Code-December	N/A	N/A	N/A	Enter the 5-digit zip code that applied to the month of December. If the zip code is provided in the Box 17-Zip Code-All 12 Months field, do not provide the zip code in this field. The 5-digit zip code should be present in every row.
Indicator if Employer provided self-insured coverage. If checked, complete Part III	1	17	N/A	Valid values are: 0 = No 1 = Yes If the indicator is set to **1**, Part III populates and prints with the dependent's information. If the indicator is set to **0**, Part III is blank.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Reportable State(s)	10		Alphanumeric	Beginning tax year 2019, valid values are NJ and DC, separated by commas only. For example, **NJ,DC** or **DC,NJ**, or **NJ** or **DC**.
First Name of covered individual	15	N/A	N/A	Provide the first name of covered individual.
Middle Name of covered individual	15	N/A	N/A	Provide the middle name of covered individual.
Last Name of covered individual	20	N/A	N/A	Provide the last name of covered individual.
Suffix of covered individual	4	N/A	N/A	Provide the suffix of covered individual.
DOB (Covered Individual)	10	N/A	N/A	
SSN or Other TIN (Covered Individual)	9	N/A	N/A	
Part III box (d) All 12 Months	1	N/A	N/A	Coverage months are required in order for the covered individuals to be included in the print/filing. 0 = Not covered 1 = Covered
Part III box (e) Jan coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Feb coverage	1	N/A	N/A	0 = Not covered 1 = Covered

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Part III box (e) March coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) April coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) May coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) June coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) July coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Aug coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Sept coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Oct coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Nov coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Part III box (e) Dec coverage	1	N/A	N/A	0 = Not covered 1 = Covered
Covered Individual Status	1	N/A	N/A	Valid values are: 0 = Current 1 = Corrected 2 = Deleted

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If you are correcting a covered individual's unique ID, you must send the original record with a deleted status (status 2), and include a new record with a new covered insurance ID (code 0). This allows the system to set the original record as deleted, and add the new record to the table.
* Covered individual unique ID	30	N/A	N/A	Required. Provide a unique ID for the covered individual. Each covered individual should have a unique ID. This is used to identify members that have no SSN. This field used for ONESOURCE Tax Information Reporting purposes only. The field is not included on the IRS form and the information is not filed with the IRS. For the policy holder, the value in the customer ID should be the same as the covered individual unique ID. The ID cannot have space between numbers or characters. For example, 109AB-01 is acceptable. 109AB 01 is not. This is a required field.
Employee Detail Indicator	1	20	N/A	The dollar amount for the employee should be present in only one record that is marked with the Employee Detail Indicator =1. Employee Detail Indicator = 0 should not have any dollar values. Value for non-employees (dependents) = 0
Void Indicator	1	N/A	N/A	0 = No 1 = Yes

Form 1095-C Federal Reporting Threshold Calculations

The form is reported to the IRS if one of the following condition applies:

- If the form contains covered individuals with coverage months selected and the Part III self-insured coverage box is checked, or

- If the Part III self-insured coverage box is unchecked.

FORM 1098 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1098 (Mortgage Interest Statement).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Mortgage interest)	15	1	Dollar	N/A
Box 2 (Outstanding Mortgage Principal)	15	2	Dollar	N/A
Box 3 (Mortgage origination date)	10	3	Date	Must be in the MMDDYYYY format. Dashes are acceptable.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Refund of overpaid interest)	15	4	Dollar	N/A
Box 5 (Mortgage insurance premiums)	15	5	Dollar	N/A
Box 6 (Points Paid)	15	6	Dollar	N/A
Box 7 (Property securing mortgage is the same as Payers address, the box is checked)	1	7	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = No (Unchecked) 1 = Yes (Checked)
Box 8 (Address of Property)	40	8	N/A	N/A
Box 8 (City of Property)	40	8	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 8 (State or Province)	2	8	N/A	N/A
Box 8 (ZIP Code of Property)	15	8	N/A	N/A
Box 8 (Foreign Address Indicator)	1	8	Indicator	N/A
Box 8 (Description of Property securing Mortgage)	40	8	Alphanumeric	N/A
Box 9 (Number of properties securing mortgage)	4	9	Numeric	N/A
Box 10 (Real estate taxes paid)	15	10	Dollar	Enter this miscellaneous information if you want this information printed on the forms. See the IRS' 1098 guide for details.
Box 10 (Insurance paid)	15	10	Dollar	Enter this miscellaneous information if you want this information printed on the forms. See the IRS' 1098 guide for details.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 10 (Beginning escrow balance)	15	10	Dollar	Enter this miscellaneous information if you want this information printed on the forms. See the IRS' 1098 guide for details.
Box 10 (Ending escrow balance)	15	10	Dollar	Enter this miscellaneous information if you want this information printed on the forms. See the IRS' 1098 guide for details.
Box 10 (Notes)	27	10	N/A	Enter this miscellaneous information if you want this information printed on the forms. See the IRS' 1098 guide for details.
Box 11 (Mortgage acquisition date)	10	11	Date	The date must be in the MMDDYYYY format. Dashes are acceptable.
Existing loan (account) number	20	See Single Form Import Field Listing (page 51)	N/A	N/A
** Loan (account) number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the loan number or the account number for this recipient for each type of loan that the recipient has with this payer. This is a key field that allows you to generate multiple 1098 forms for a recipient.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
** Rule of 78 indicator	Xref	5	Indicator	If you applied the Rule of 78 method of accounting, you should select this indicator. ONESOURCE Tax Information Reporting will print the following wording on the form when you select the indicator: Please note that we are permitted by Rev. Proc 83-40 1983-1C.B.774 to use Rule of 78s method to calculate interest received. You (the borrower) may not deduct the amount reported unless you are also properly using Rule of 78s method to determine interest. The rule of 78s method may be used only in the case of a self-amortizing consumer loan that requires level payments at regular intervals (at least annually) over a period not in excess of years (with no balloon payment at the end of the loan term and only when the loan agreement provides for use of the Rule of 78s method to determine interest earned (See Rev. Proc.83-40 & Rev. Rul. 83-84 1983-1C.B.97). To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Property location	20	6	N/A	Use this field to support state filing. Enter the location of the property in this field.
Box 10 Year-ending principal balance	15	10	Dollar	This is a Money field. The amount in this field is not filed with the IRS. This field is available to give the recipient information about the year-end principal balance.
Box 10 Year-to-date principal collected	15	10	Dollar	This is a Money field. The amount in this field is not filed with the IRS. This field is available to give the recipient information about the principal collected.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
** Subsidy indicator	Xref	9	Indicator	If payments on the loan were made by a government subsidy program, you should select the indicator. ONESOURCE Tax Information Reporting will print the following wording on the form when you select the indicator: The amounts on this Form 1098 are overstated because they include government subsidy payments.
Existing Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A

Form 1098 Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the Recipient Entity Type is not Corporation, and the sum of the amounts in Box 1 and Box 6 is $600 or greater, or

- If the amount entered in Box 1, Box 4, Box 5, or Box 6 is $600 or greater.

  If a recipient has multiple forms with the same payer, the total amount is considered if loan numbers are present and if the forms share the same loan number.

FORM 1098-E IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1098-E (Student Loan Interest Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Student Loan Int Received by Lender)	15	1	Dollar	N/A
Box 2 (Fees/Interest ind)	Xref	2	Indicator	Enter **1** if the amount reported in Box 1 does not include load origination fees and/or capitalized interest. Clear the check box by entering a blank or **0**.

Form 1098-E Federal Reporting Threshold Calculations

The form is reported to the IRS if the Recipient Entity Type is not Corporation, and the amount entered in Box 1 is $600 or greater.

FORM 1098-F IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1098-F (Fines, Penalties, and Other Amounts).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Total amount required to be paid))	15	1	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 2 (Amount to be paid for violation or potential violation))	15	2	Dollar	N/A
Box 3 (Restitution/remediation amount)	15	3	Dollar	N/A
Box 4 (Compliance amount)	15	4	Dollar	N/A
Box 5 (Date of order/agreement)	10	5	Date	Must be in the MMDDYYYY format. Dashes are acceptable
Box 6 (Court or entity)	39	6	N/A	Enter name of the court, or any other entity, that entered the order or approved the agreement, if applicable
Box 7 (Case number)	39	7	N/A	Enter case number associated with the order or an agreement, if applicable
Box 8 (Case name)	39	8	N/A	Enter case name or names of the parties to the suit,order, or agreement
Box 9 Payment Code	40	9	N/A	Enter the code given by IRS: A-Multiple payments. B-Multiple payers. C-Multiple payees. D-Provision of services or provision of property required.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				E-Payment amount not identified

Form 1098-F Federal Reporting Threshold Calculations

The form is reported to the IRS if the amount entered in Box 1 is $50,000 or greater

FORM 1098-Q IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1098-Q (Qualifying Longevity Annuity Contract Information).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1a (Annuity amount on start date)	15	1a	Dollar	N/A
Box 1b (Annuity start date)	10	1b	Date	N/A
Box 2 (Start date may be accelerated ind.)	1	2	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = No (Unchecked) 1 = Yes (Checked)
Box 3 (Total premiums)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (FMV of QLAC)	15	4	Dollar	N/A
Box 5a (January amount)	15	5a	Dollar	N/A
Box 5a (January date)	2	5a	Numeric	Enter the day of the last payment in the month.
Box 5b (February amount)	15	5b	Dollar	N/A
Box 5b (February date)	2	5b	Numeric	Enter the day of the last payment in the month.
Box 5c (March amount)	15	5c	Dollar	N/A
Box 5c (March date)	2	5c	Numeric	Enter the day of the last payment in the month.
Box 5d (April amount)	15	5d	Dollar	N/A
Box 5d (April date)	2	5d	Numeric	Enter the day of the last payment in the month.
Box 5e (May amount)	15	5e	Dollar	N/A
Box 5e (May date)	2	5e	Numeric	Enter the day of the last payment in the month.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5f (June amount)	15	5f	Dollar	N/A
Box 5f (June date)	2	5f	Numeric	Enter the day of the last payment in the month.
Box 5g (July amount)	15	5g	Dollar	N/A
Box 5g (July date)	2	5g	Numeric	Enter the day of the last payment in the month.
Box 5h (August amount)	15	5h	Dollar	N/A
Box 5h (August date)	2	5h	Numeric	Enter the day of the last payment in the month.
Box 5i (September amount)	15	5i	Dollar	N/A
Box 5i (September date)	2	5i	Numeric	Enter the day of the last payment in the month.
Box 5j (October amount)	15	5j	Dollar	N/A
Box 5j (October date)	2	5j	Numeric	Enter the day of the last payment in the month.
Box 5k (November amount)	15	5k	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5k (November date)	2	5k	Numeric	Enter the day of the last payment in the month.
Box 5l (December amount)	15	5l	Dollar	N/A
Box 5l (December date)	2	5l	Numeric	Enter the day of the last payment in the month.
Account Number	20	N/A	N/A	N/A
Plan Number	20	N/A	N/A	N/A
Name of Plan	40	N/A	N/A	N/A
Plan Sponsor's EIN	10	N/A	N/A	N/A
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A

Form 1098-Q Federal Reporting Threshold Calculations

The form is reported to the IRS if the Recipient Entity Type is not Corporation, and any amount field is greater than 0.00.

FORM 1098-T IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1098-T (Tuition Payment).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Paymt rec for qual tuition and rel exp)	15	1	Dollar	N/A
Box 3 (Changed reporting method)	Xref	3	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 4 (Adjustments made for prior years)	15	4	Dollar	N/A
Box 5 (Scholarships or grants)	15	5	Dollar	N/A
Box 6 (Adj to scholarship for a prior year)	15	6	Dollar	N/A
Box 7 (Box 1 amt is for period Jan-Mar of the next TY)	Xref	7	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 8 (At least half-time student ind)	Xref	8	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9 (Graduate student ind)	Xref	9	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 10 (Reimb or refunds from insurance contract)	15	10	Dollar	N/A
TIN Certification	1	Other Form Information	Indicator	The check box is for filing purpose only. Per the IRS, "If you solicited the Student's TIN in writing (Form W-9S or other form), check the box."

Form 1098-T Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- The Recipient Entity Type is not Corporation

- The recipient is not a non-resident alien, and

- The amounts in Boxes 1, 2, 4, 5, 6 or 10 are greater than 0.

FORM 1099-A IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-A (Acquisition or Abandonment of Secured Property).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Date of lender's acquisition)	10	1	Date	Must be in the MMDDYYYY format. Dashes are acceptable.
Box 2 (Balance of principal outstanding)	15	2	Dollar	If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise the field remains blank.
Box 4 (Fair market value of property)	15	4	Dollar	If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise the field remains blank.
Box 5 (Borrower personally liable ind.)	Xref	5	Indicator	N/A
Box 6 (Description of property)	39	6		N/A
Loan (account) number	20	See Single Form Import Field Listing (page 51)		Use this unique field to generate multiple 1099-A forms for a recipient. Enter the loan number or the account number for this recipient for each type of loan that the recipient has with this payer.

Form 1099-A Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If Box 2 is greater than 0, or

- If Box 4 is greater than 0.

The above conditions apply to all recipient types.

If a recipient has multiple forms with the same payer, the total amount is considered if loan numbers are present and if the forms share the same loan number.

FORM 1099-B IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-B (Proceeds from Broker and Barter Exchange Transactions).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
CUSIP Number	13	See Single Form Import Field Listing (page 51)		Use this field to generate multiple forms.
Form Identifier	20	See Single Form Import Field Listing (page 51)		N/A
Optional Non-Printable Key Field	40	See Single Form Import Field Listing (page 51)		Use this field to create a unique form. Data in this field is not printed on the form. You may want to include (as a key field) the unique transaction numbers of the sales of a CUSIP that has multiple sale transactions on the same date so you can create a different form for each of the transactions. The transaction number is not required to be printed or filed but you may want this information to prepare the Broker statement.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Applicable code for Form 8949	1	1	N/A	ONESOURCE Tax Information Reporting recognizes only the following values for this field: A, B, C, D, E, X. The default value is blank. See the IRS form Instructions to learn more about these codes.
Box 1a (Description)	39	1A	N/A	N/A
Box 1b (Date acquired)	10	See Single Form Import Field Listing (page 51)	Date	Use the **Date Acquired** field as a unique identifier to create multiple forms for a recipient. Must be in the MMDDYYYY format. Dashes are acceptable.
Box 1c (Date sold or disposed)	10	See Single Form Import Field Listing (page 51)	Date	Use the **Date of Sale** field as a unique identifier to create multiple forms for a recipient. Must be in the MMDDYYYY format. Dashes are acceptable.
Box 1d (Proceeds.)	15	1D	Dollar	N/A
Box 1e (Cost or other basis)	15	1E	Dollar	N/A
Box 1f (Accrued market discount)	15	1F	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1g (Wash sale loss disallowed)	15	1G	Dollar	N/A
Box 2 (Type of gain or loss ind.)	1	2	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Leave box unchecked 1 = Short-term gain 2 = Long-term gain 3 = Ordinary & Short-Term 4 = Ordinary & Long-Term Use these values in your source file if you want to import this information.
Box 3 (Check if proceeds from Collectibles or QOF)	1	See Single Form Import Field Listing (page 51)		ONESOURCETax Information Reporting recognizes only the following values for this field: 0 = Leave box unchecked 1 = Collectibles 2 = QOF Use these values in your source file if you want to import this information.
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Noncovered security Ind.)	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field. Multiple forms can be generated with different values for the same payer and recipient. ONESOURCE Tax Information Reporting recognizes only the following values for this field:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				0 = No 1 = Yes Use the **Check Box** XREF if your source file contains different values for this indicator. If you do not provide a value for this field, the form is automatically checked, per Form 1099-B instructions. Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 6 (Gross or net proceeds ind.)	1	6	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Leave box unchecked 1 = Gross proceeds 2 = Net Proceeds Use these values in your source file if you want to import this information.
Box 7 (Loss not allowed based on amt in 1d indicator)	1	7	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = No 1 = Yes Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 8 (Profit or loss realized this year)	15	8	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9 (Unrealized profit last tax year)	15	9	Dollar	N/A
FATCA Filing Requirement	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 10 (Unrealized profit this tax year)	15	10	Dollar	N/A
Box 11 (Aggregate profit or loss)	15	11	Dollar	N/A
Box 12 (Basis Reported to IRS)	1	12	Indicator	ONESOURCETax Information Reporting recognizes only the following values for this field: 0 = No (unchecked) 1 = Yes (checked) Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 13 (Bartering)	15	13	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 16 (State tax withheld)	15	16	Dollar	N/A
** State Distribution	15	17	Dollar	N/A
** Local Tax Withheld	15	18	Dollar	N/A
** Local Distribution	15	19	Dollar	N/A
** Name of Locality	39	20		N/A
2nd TIN Notice	1	21	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Capital gain	15	22	Dollar	N/A
** Price	15	23	Other	This field allows you to enter numeric data with up to four decimal places. You must include a decimal if you want to populate this field, even if you have zeros after the decimal. The decimal is not assumed for this field. Use this field to record the price. It will not be printed for filing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
State Backup Withholding	15	24	Dollar	N/A

Form 1099-B Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- Box 1d is greater than 0, or

- Box 1e is greater than 0, or

- Box 4 greater than 0, or

- Box 8 is not 0, or

- Box 9 is not 0, or

- Box 10 is not 0, or

- Box 11 is not 0, or

- Box 13 greater than 0, or

- Box 16 is greater than 0

The above conditions apply to all recipient types. However, if you select the Recipient Fiduciary indicator, then the form will not be printed or reported to the IRS.

FORM 1099-C IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-C (Cancellation of Debt).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Date of identifiable event)	10	1	Date	Must be in the MMDDYYYY format. Dashes are acceptable.
Box 2 (Amount of debt discharged)	15	2	Dollar	N/A
Box 3 (Interest if included in box 2)	15	3	Dollar	N/A
Box 4 (Debt description)	39	4		N/A
Box 5 (Liable for repayment of debt ind)	1	5	Indicator	This is the default value. Xref is allowed. ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = No 1 = Yes
Box 6 (Identifiable event code)	Xref	6	N/A	ONESOURCE Tax Information Reporting recognizes only the following values for this field: A = Bankruptcy B = Other judicial debt relief C = Statute of limitations or expiration of deficiency period D = Foreclosure election E = Debt relief from probate or similar proceeding F = By agreement G = Decision or policy to discontinue collection H = Other actual discharge before identifiable event

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				A blank value in your source represents 'leave blank'. This is a required field.
Box 7 (Fair market value of property)	15	7	Dollar	N/A
Loan (account) number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the loan number or the account number for this recipient for each type of loan that the recipient has with this payer. Use this unique field to generate multiple 1099-C forms for a recipient.

Form 1099-C Federal Reporting Threshold Calculations

The form is reported to the IRS if the amount entered in Box 2 is $600 or greater. This rule applies to all recipient types. If a recipient has multiple forms with the same payer, the total amount is considered if loan numbers are present and if the forms share the same loan number.

FORM 1099-CAP IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-CAP (Changes in Corporate Control and Capital Structure).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
* Box 1 (Date of sale)	10	See Single Form Import Field Listing (page 51)	Date	Use the **Date of Sale** field as a unique identifier to create multiple forms for a recipient. Must be in the MMDDYYYY format. Dashes are acceptable. This is a required field.
Box 2 (Aggregate amount received)	15	2	Dollar	Use this second unique field to generate multiple forms.
Box 3 (Nbr shares exchanged – Enter whole numbers only)	15	3	Dollar	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. During printing and reporting, we will round the number to a whole number.
Box 4 (Classes of stock exchanged)	15	4	Dollar	N/A

Form 1099-CAP Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- The recipient entity type is not Corporation, and

- Box 2 is greater than 0.

> If you select the Recipient Fiduciary indicator, then the form will not be printed or reported to the IRS.

FORM 1099-DIV IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-DIV (Dividends and Distributions).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1a (Total Ordinary Dividends)	15	1A	Dollar	N/A
Box 1b (Qualified Dividends)	15	1B	Dollar	N/A
Box 2a (Total Cap. Gain Dist.)	15	2A	Dollar	N/A
Box 2b (Unrecap. Sec 1250 Gain)	15	2B	Dollar	N/A
Box 2c (Section 1202 Gain)	15	2C	Dollar	N/A
Box 2d (28% Rate Gain)	15	2D	Dollar	N/A
Box 2e (Section 897 Ordinary Dividends)	15	2E	Dollar	N/A
Box 2f (Section 897 Capital Gain)	15	2F	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 3 (Nondividend Distr.)	15	3	Dollar	N/A
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Section 199A Dividends)	15	5	Dollar	N/A
Box 6 (Investment Expenses)	15	6	Dollar	N/A
Box 7 (Foreign Tax Paid)	15	7	Dollar	N/A
Box 8 (Foreign Country)	40	8	N/A	Enter a valid country code See Country Names and Country Codes (page 405) for the list of country codes allowed. Xref is allowed. Use **1042-S Res Countries** code translation.
Box 9 (Cash Liquidation Distribution-)	15	9	Dollar	N/A
Box 10 (Noncash Liquidation)	15	10	Dollar	N/A
Box 11 FATCA Filing Requirement	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 12 (Exempt-interest Dividends)	15	10	Dollar	N/A
Box 13 (Specified Private Activity Bond Interest Dividends)	15	11	Dollar	N/A
Box 14 State	N/A	N/A	N/A	ONESOURCE Tax Information Reporting uses the form's taxable state to populate this field.
Box 15 State Identification	N/A	N/A	N/A	Enter the corresponding state ID on the Payer Detail page.
Box 16 (State Tax W/H)	15	14	Dollar	N/A
** State Distribution	15	15	Dollar	N/A
** Local Tax W/H	15	16	Dollar	N/A
** Local Distribution	15	17	Dollar	N/A
** Name of Locality	39	18		N/A
**Share/Units Ending Balance	15	19	Dollar	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. The decimal is not assumed for this field. Use this field to record the share/units ending balance. It will not be printed for filing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
**Year End Value	15	20	Dollar	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. The decimal is not assumed for this field. Use this field for you to record the year-end value. It will not be printed for filing.
2nd TIN Notice	Xref	21	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
State Backup Withholding	15	22	Dollar	N/A

Form 1099-DIV Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is Corporation, the form is reported to the IRS if Box 4 or Box 6 is greater than 0.

- If the recipient type is not Corporation, the form is reported to the IRS if:

o the sum of Box 1a plus Box 1b plus Box 2a plus Box 3 is $10 or greater, or

o Box 4, or Box 6, or Box 10, or Box 12 are greater than 0

o the sum of Box 8 plus Box 9 is $600 or more.

FORM 1099-G IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-G (Certain Government and Qualified State Tuition Program Payments).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Unemployment Compensation)	15	1	Dollar	N/A
Box 2 (State/local income tax ref, cr, or offsets)	15	2	Dollar	N/A
Box 3 (Tax year of Box 2 amount)	4	3	Other	Must be in the YYYY format.
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (ATAA/RTAA payments)	15	5	Dollar	N/A
Box 6 (Taxable grants)	15	6	Dollar	N/A
Box 7 (Agriculture payments)	15	7	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 8 (Box 2 trade/business ind.)	Xref	8	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 9 (Market gain)	15	9	Dollar	N/A
Box 10a State	N/A	N/A	N/A	You do not need to map this box. ONESOURCE Tax Information Reporting prints the taxable state in this box.
Box 10b State Identification No.	N/A	N/A	N/A	You do not need to map this box. The state identification number is entered under the **Payer** section and ONESOURCE Tax Information Reporting prints the state ID number based on what you entered for that state.
Box 11 (State tax withheld)	15	11	Dollar	N/A
**Interest payment on Refund less than $600	15	15	Dollar	This amount, if exists, would be printed in the blank box of the 1099-B per the IRS instructions.
State Backup Withholding	15	22	Dollar	N/A
** State Distribution	15	10	Dollar	N/A
** Local Distribution	15	12	Dollar	N/A
** Local Tax Withheld	15	13	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
** Name of Locality	39	14	N/A	N/A

Form 1099-G Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is not Corporation, the form is reported to the IRS if:

o   Box 1 or Box 2 is $10 or more, or

o   Box 4 or Box 6 or Box 7 is greater than 0.

- If the recipient type is Corporation, the form is reported to the IRS if Box 4 is greater than 0.

FORM 1099-INT IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-INT (Interest Income).

Note the following:

- Xref fields do not have a maximum length.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Interest not in box 3)	15	1a	Dollar	N/A
Box 1 (Other Int/Trade or Bus)	15	1b	Dollar	N/A
Box 2 (Early withdrawal penalty)	15	2	Dollar	N/A
Box 3 (Interest on U.S. Saving Bonds and Treasury Obligations)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Investment expenses)	15	5	Dollar	N/A
Box 6 (Foreign tax paid)	15	6	Dollar	N/A
Box 7 (Foreign country or U.S. poss)	40	7	N/A	Enter a valid country code See Country Names and Country Codes (page 405) for the list of country codes allowed. Xref is allowed. Use **1042-S Res Countries** code translation.
Box 8 (Tax-exempt interest)	15	8	Dollar	N/A
Box 9 (Specified Private Activity Bond Int)	15	9	Dollar	N/A
Box 10 (Market Discount)	15	10	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 11 (Bond Premium)	15	11	Dollar	N/A
FATCA Filing Requirement	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 12 (Bond Premium on Treasury obligations)	15	12	Dollar	N/A
Box 13 (Bond Premium on tax-exempt bond)	15	13	Dollar	N/A
Box 14 (Tax-exempt bond CUSIP Number)	13	See Single Form Import Field Listing (page 51)		N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 17 (State Tax Withheld)	15	15	Dollar	N/A
Existing Form Identifier	20	N/A	N/A	N/A
Form Identifier	20	See [Single Form Import Field Listing (page 51)](#)	N/A	N/A
2nd TIN Notice	Xref	20	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
**Local Distribution	15	14	Dollar	N/A
**Local Tax Withheld	15	15	Dollar	N/A
**Name of Locality	39	16		N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
**New York Municipal Bond Indicator	1	18	Indicator	Use this indicator to designate if the transaction is related to New York Municipal bond. The value will not be considered for filing or printing. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
**Non-Contractual Interest Indicator	1	17	Indicator	If you have a recipient that has both types of Box 1 amounts and you choose to create multiple forms for each amount type, then you should use this indicator for the forms that have the Box 1 (Other Int/Trade or Business) amounts. This allows the application to consider the reportable threshold for these forms for a recipient by the Box 1 amount types. This field is used to group forms for aggregation purposes. To select the indicator, type **1** in your source file. If you source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Remic Indicator	1	21	Indicator	Use this indicator to document that the transaction is REMIC. It is not considered for filing or printing. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
State Backup Withholding	15	22	Dollar	N/A
**State Distribution	15	12	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
**Year End Value	15	19	Dollar	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. The decimal is not assumed for this field. Use this field for you to record the year-end value. It will not be printed for filing.

Form 1099-INT Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is not Corporation, and if

  o Box 1 (Other Interest Paid In the Course of Trade/Business) is $600 or more, or

  o Box 1 (Interest Income Not Included In Box 3), Box 8, Box 9 or Box 10 is $10 or more, or

  o The sum of Box 1 and Box 3 is $10 or more, or

  o Box 4 is greater than 0, or

  o Box 5 is greater than 0, or

  o Box 6 is greater than 0.

- If the recipient type is Corporation, and if Box 4 or Box 6 is greater than 0.

  See the description for the **Non-Contractual Interest Indicator** if you have recipients with Box 1 amounts.

FORM 1099-K IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-K (Merchant Card and Third Party Network Payments).

Note the following:

- Xref fields do not have a maximum length.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1a (Gross amount of merchant card/third-party payments)	15	1	Dollar	This should represent the gross payments during the year.
Box 1b (Card Not Present transactions	15	1	Dollar	N/A
Box 2 (Merchant Category Code)	4	2	N/A	This represents the recipient's four-digit Merchant Category Code. See IRS Rev. Proc. 2004-43 for a list of codes. This information is required for 1220 filing, and the field will be zero-filled if missing.
Box 3 (Number of Transactions)	15	3	Other	This is a detail field. If multiple detail records are provided for a form then the total number of transactions are aggregated. This information is required for 1220 filings and, if missing, your file may be rejected by the IRS. The decimal is not assumed for this field.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (FIT withheld)	15	4	Dollar	N/A
Box 5a (January)	15	5a	Dollar	Boxes 5a-5l should represent gross payments for a given month.
Box 5b (February)	15	5b	Dollar	N/A
Box 5c (March)	15	5c	Dollar	N/A
Box 5d (April)	15	5d	Dollar	N/A
Box 5e (May)	15	5e	Dollar	N/A
Box 5f (June)	15	5f	Dollar	N/A
Box 5g (July)	15	5g	Dollar	N/A
Box 5h (August)	15	5h	Dollar	N/A
Box 5i (September)	15	5i	Dollar	N/A
Box 5j (October)	15	5j	Dollar	N/A
Box 5k (November)	15	5k	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5l (December)	15	5l	Dollar	N/A
Box 8 State income tax withheld	15	8	Numeric	N/A
Payment Settlement Entity (PSE) Name	40	6	N/A	N/A
Payment Settlement Entity (PSE) Telephone Number	15	7	N/A	N/A
Type of Filer Indicator	Xref	8	N/A	This is a key field. The default values are: 1 = Filer is Payment Settlement Entity (PSE) 2 = Filer is Electronic Payment Facilitator (EPF) or Third Party Payer (TPP) You must select one of the options per Pub 1220. A blank is not allowed.
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
**Deductions (January)	15	10a	Dollar	Boxes 10a-10l should represent deductions for a given month. These fields will not be reported to the IRS.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
**Deductions (February)	15	10b	Dollar	N/A
**Deductions (March)	15	10c	Dollar	N/A
**Deductions (April)	15	10d	Dollar	N/A
**Deductions (May)	15	10e	Dollar	N/A
**Deductions (June)	15	10f	Dollar	N/A
**Deductions (July)	15	10g	Dollar	N/A
**Deductions (August)	15	10h	Dollar	N/A
**Deductions (September)	15	10i	Dollar	N/A
**Deductions (October)	15	10j	Dollar	N/A
**Deductions (November)	15	10k	Dollar	N/A
**Deductions (December)	15	10l	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
**Net (January)	15	11a	Dollar	Boxes 13a-13i should represent the net payments for a given month. These fields will not be reported to the IRS.
**Net (February)	15	11b	Dollar	N/A
**Net (March)	15	11c	Dollar	N/A
**Net (April)	15	11d	Dollar	N/A
**Net (May)	15	11e	Dollar	N/A
**Net (June)	15	11f	Dollar	N/A
**Net (July)	15	11g	Dollar	N/A
**Net (August)	15	11h	Dollar	N/A
**Net (September)	15	11i	Dollar	N/A
**Net (October)	15	11j	Dollar	N/A
**Net (November)	15	11k	Dollar	N/A
**Net (December)	15	11l	Dollar	N/A
State Backup Withholding	15	14	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Personal Amount (Included in box 1)	15	18	Dollar	This field is added for Florida filing purposes.
Type of Transaction Indicator	15	15	Indicator	The default values are: 0 = Leave blank 1 = Payment card 2 = Third party network
2nd TIN Notice	Xref	16	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Rideshare Payment indicator	Xref		Indicator	Rideshare indicator applicable only when taxable state is CA. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

Form 1099-K Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:
- If the transaction type is Third Party Network
  Box 1a (Gross Amount of merchant/third party payments) is greater than $600 regardless of number of transactions
- If the payer type is Payment Settlement Entity (PSE) or Electronic Payment Facilitator (EPF), and the transaction type is not Third party Network.
- Box 1 (Gross Amount of merchant/third party payments) is greater than $0.
- If Box 4 is greater than 0.

FORM 1099-LS IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers and definitions for Form 1099-LS (Reportable Life Insurance Sale).

Note the following:

- Xref fields do not have a maximum length.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1-Amount Paid to Payment Recipient	15	1	Dollar	N/A
Box 2-Date of Sale	10	2	Date	N/A
Issuers Name	39	3	N/A	N/A
Acquirer Name	40	4A	N/A	N/A
Acquirer Address	40	4B	N/A	N/A
Acquirer City	40	4C	N/A	To provide a foreign state, enter the city and foreign state in this field.
Acquirer Foreign Address Indicator	1	4D	N/A	If the insured lives in a foreign country, select this indicator.
Acquirer State	2	4E	N/A	N/A
Acquirer Zip Code	15	4F	N/A	N/A
Acquirer Phone	15	4G	N/A	N/A
Account Number (Policy Number)	20	N/A	N/A	This is a key field. Enter the policy or account number for this recipient

Form 1099-LS Federal Reporting Threshold Calculations

The form is reported to the IRS if Box 1 is greater than 0.00.

FORM 1099-LTC IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-LTC (Long-Term Care and Accelerated Death Benefits).

Note the following:

- Xref is allowed for all box names.

- A field marked with one asterisk (*) is required to create a valid B Record during IRS filing.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Gross long-term care benefits)	15	1	Dollar	N/A
Box 2 (Accelerated death benefits paid)	15	2	Dollar	N/A
Box 3 (per diem or reimburs ind)	1	3	Indicator	Only the following values are recognized for this field: 1 = Select the Per Diem box 2 = Select the Reimbursed Amount box 0 = Clear both boxes Use these values in your source file if you want to import this information.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Qualified Contract)	Xref	4	N/A	N/A
Box 5 (Illness ind.)	1	5	Indicator	Only the following values are recognized for this field: 1 = Select the Chronically Ill box 2 = Select the Terminally Ill box 0 = Clear both boxes Use these values in your source file if you want to import this information.
Insured's TIN	11	See Single Form Import Field Listing (page 51)	Other	Use this field to distinguish multiple forms for a recipient. This field is required to import Form 1099-LTC. Dashes are allowed.
* Insured's Name	40	7	N/A	N/A
* Insured's Street Address	40	8	N/A	N/A
* Insured's City	40	9	N/A	To provide a foreign state, enter the city and foreign state in this field.
* Insured's State	2	10	N/A	N/A
* Insured's Zip Code	10	11	N/A	Dashes are acceptable.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Insured's Foreign Address Indicator	1	18	N/A	If the insured lives in a foreign country, select this indicator so that the information is reported to the IRS per the Publication 1220 filing requirement. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file into ONESOURCE Tax Information Reporting.
Date Certified	10	12	Date	Must be in the MMDDYYYY format. Dashes are acceptable.
** State Tax Withheld	15	13	Dollar	N/A
** State Distribution	15	14	Dollar	N/A
** Local Tax Withheld	15	15	Dollar	N/A
** Local Distribution	15	16	Dollar	N/A
** Name of Locality	39	17	N/A	N/A
Policy (Acct) Number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the policy or account number for this recipient for each type of loan that the recipient has with this payer. This is a key field that generates multiple 1099-LTC forms for a recipient.

Form 1099-LTC Federal Reporting Threshold Calculations

The form is reported to the IRS if the recipient type is not Corporation, and if the amount in Box 1 or Box 2 is greater than 0.

FORM 1099-MISC IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-MISC (Miscellaneous Information).

Note the following:

- Xref fields do not have a maximum length.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Account Number	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1 (Rents)	15	1	Dollar	N/A
Box 2 (Royalties)	15	2	Dollar	N/A
Box 3 (Other income)	15	3	Dollar	N/A
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Box 5 (Fishing boat proceeds)	15	5	Dollar	N/A
Box 6 (Med. and health care pmts)	15	6	Dollar	N/A
Box 7 (Direct sales indicator)	1	7	Indicator	Use this indicator to indicate any direct sales. To select the indicator, type **1** in your source file.
Box 7 (Direct Sales amount)	15	7A	Dollar	N/A
Box 8 (Subst. pmts.)	15	8	Dollar	N/A
Box 9 (Crop ins. proceeds)	15	9	Dollar	N/A
Box 10 (Gross proceeds paid to an attorney)	15	10	Dollar	N/A
Box 11 (Fish Purchased for Resale	15	11	Dollar	N/A
Box 12 (Section 409A deferrals)	15	12	Dollar	N/A
Box 13 (FATCA Filing Requirement	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the Check Box XREF if your source file contains different values for this indicator.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Box 14 (Excess Golden Parachute Payments)	15	13	Dollar	N/A
Box 15 (Nonqualified deferred compensation)	15	14	Dollar	N/A
Box 16 (State income tax W/H)	15	15	Dollar	N/A
State Backup Withholding	15	16A	Dollar	For the 2010 tax year, California added a requirement to backup withhold state tax for certain recipients subject to federal backup withholding. This field is optional. You may populate this field with the amount that will be reported in your CA 592 filing. Amounts in this field are combined with the state tax withheld amounts, with the total being reported in Box 16 of Form 1099-MISC.
Box 18 (State Income)	15	17	Dollar	In tax years prior to 2014, box 18 was the **State Distribution** field.
** Local Tax Withheld	15	20	Dollar	N/A
** Name of Locality	39	21	N/A	N/A
** Local Distribution	15	22	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
** Deductions	15	24	Dollar	This information, if provided, is printed on the form.
** Taxes	15	25	Dollar	This information, if provided, is printed on the form.
Interest Payment (See 1099-INT)	15	32	Dollar	N/A
AR Netting Amount	15	33	Dollar	N/A
** Net	15	26	Dollar	This information, if provided, is printed on the form.
** Special Reporting Indicator	1	See Single Form Import Field Listing (page 51)	Indicator	To support North Dakota, New Mexico and Oklahoma state magnetic filing, ONESOURCE Tax Information Reporting created the Special Reporting Indicator. If you have Oil and Gas related transactions that you are reporting to New Mexico or North Dakota, or if you have Oklahoma Production transactions, this indicator must be selected and the taxable state in which the transaction occurs must be provided. If the above scenario does not apply to the transaction, do not select this indicator. This indicator is not part of the IRS 1099-MISC form. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. This field is ignored for state filing purposes if your corresponding tax location is not North Dakota, New Mexico or Oklahoma. This is a key field that generates multiple 1099-MISC forms for a recipient.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
** 2nd TIN Notice	1	27	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Date of Contract	10	28	Date	This field is used for Independent Contractor Reporting (ICR) for certain states. Enter the date the payer entered into the contract with the recipient. The recipient is an independent contractor.
** Amount of Contract	15	29	Dollar	This field is used for ICR for certain states. Enter the amount of the contract.
** Contract Expiration Date	10	30	Date	This field is used for ICR for certain states. Enter the contract expiration date.
** Ongoing Contract Flag	1	31	Indicator	This field is used for ICR for certain states.

Form 1099-MISC Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is not Corporation, the form is reported to the IRS if:

o The sum of Box 1 plus Box 3 plus Box 6 plus Box 10 plus Box 11 is $600 or more, or

o Box 2 is $10 or more, or

o Box 8 is $10 or more, or

o Box 7 indicator is selected, or

o the sum of Box 4 plus Box 5 plus Box 14 is greater than 0, or

o Box 10 is greater than $600.

- If the recipient type is Corporation, the form is reported to the IRS if:

o   Box 4 plus Box 16 is greater than 0, or

o   Box 6 is $600 or more, or

o   Box 8 is greater $10 or more, or

o   Box 10 is greater than $600, or

o   Box 11 is $600 or more.

FORM 1099-NEC IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-NEC (Miscellaneous Income).

Note the following:

- Xref fields do not have a maximum length.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1 (Nonemployee Compensation)	15	1A	Dollar	Use this field to record nonemployee compensation amounts.
Box 1 (Atty Payments)	15	1B	Dollar	Use this field to record any attorney's fees.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Box 1 (Pymts by Fed executive agency)	15	1D	Dollar	Use this field to record any payments by a federal executive agency. This field does not appear on IRS Form 1099-NEC. The field was separately created to allow ONESOURCE Tax Information Reporting to consider the reportable threshold amount accurately for both Corporation and Individual recipients.
Box 1 (NEC)	15	1E	Dollar	Use this field to report nonemployee compensation. This field does not appear on IRS Form 1099-NEC. The field was separately created to allow ONESOURCE Tax Information Reporting to segregate for printing purposes. It is considered part of Box 1 (Nonemployee Compensation).
Box 1 (WI)	15	1F	Dollar	Use this field to report gross working interest. This field does not appear on IRS Form 1099-NEC. The field was separately created to allow ONESOURCE Tax Information Reporting to segregate for printing purposes. It is considered part of Box 1 (Nonemployee Compensation).
Box 2 (Direct Sales amount)	15	2A	Dollar	N/A
Box 2 (Direct sales indicator)	1	2	Indicator	Use this indicator to indicate any direct sales. To select the indicator, type **1** in your source file.
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Box 5 (State income tax W/H)	15	5	Dollar	N/A
Box 7 (State Income)	15	7	Dollar	N/A
** 2nd TIN Notice	1	27	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Date of Contract	10	17	Date	This field is used for Independent Contractor Reporting (ICR) for certain states. Enter the date the payer entered into the contract with the recipient. The recipient is an independent contractor.
** Amount of Contract	15	18	Dollar	This field is used for ICR for certain states. Enter the amount of the contract.
** Contract Expiration Date	10	19	Date	This field is used for ICR for certain states. Enter the contract expiration date.
** Ongoing Contract Flag	1	20	Indicator	This field is used for ICR for certain states.
** Deductions	15	21	Dollar	If provided, this information is printed on the form.
** Taxes	15	23	Dollar	If provided, this information is printed on the form.
Interest Payment	15	24	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Net	15	22	Dollar	N/A
State Backup Withholding	15	25	Dollar	Amounts in this field are combined with the state tax withheld amounts, with the total being reported in Box 5 of Form 1099-NEC.

Form 1099-NEC Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is not Corporation, the form is reported to the IRS if:

o Box 1 is $600 or more, or

o Box 4 plus box 5 is greater than 0

- If the recipient type is Corporation, the form is reported to the IRS if:

o Box 4 plus box 5 is greater than 0, or

o Box 1 Atty Payments amount is greater than $600, or

o Box 1 Fed Agency Payment is greater than $600

FORM 1099-OID IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-OID (Original Issue Discount).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1 (Original Issue Disc. For Current Tax Year)	15	1	Dollar	N/A
Box 2 (Other Periodic Int.)	15	2	Dollar	N/A
Box 3 (Early W/D Penalty)	15	3	Dollar	N/A
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Market discount)	15	5	Dollar	N/A
Box 6 (Acquisition premium)	15	6	Dollar	N/A
Box 7 (Description)	39	See Single Form Import Field Listing (page 51)	N/A	This is a key field that generates multiple 1099-OID forms for a recipient. This field is required for mapping Form 1099-OID. See IRS Publication 1220 for additional data that should be included in this field.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 8 (Original Issue Disc. on U.S. Treas.)	15	8	Dollar	N/A
FATCA Filing Requirement	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 9 (Investment Expenses)	15	9	Dollar	N/A
Box 10 (Bond Premium)	15	10	Dollar	N/A
Box 11 (Tax-exempt OID)	15	11	Dollar	N/A
Box 14 (State Tax W/H)	15	14	Dollar	N/A
State Backup Withholding	15	15	Dollar	California added a requirement to backup withhold state tax for certain recipients subject to federal backup withholding.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				This field is optional. You may populate this field with the amount that will be reported in your CA 592 filing. Amounts in this field are combined with the state tax withheld amounts, with the total being reported in Box 10 of Form 1099-OID.
** State Distribution	15	16	Dollar	N/A
** Local Tax W/H	15	17	Dollar	N/A
** Local Distribution	15	18	Dollar	N/A
** Name of Locality	39	19	N/A	N/A
** Year End Value	15	20	Dollar	N/A
** Year of Maturity	4	21	N/A	Must be in the YYYY format.
** Remic Indicator	Xref	22	Indicator	We created this indicator to record that the transaction is REMIC. The value will not be considered for filing or printing. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
2nd TIN Notice	Xref	23	Indicator	This check box is located in the **Other Form Information** section of the Form Summary page.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

Form 1099-OID Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the recipient type is not Corporation, the form is reported to the IRS if:

o Box 1 or Box 5 is $10 or more, or

o Box 2, Box 3, Box 4, Box 8 or Box 9 is greater than 0.

- If the recipient type is Corporation, the form is reported to the IRS if either Box 4 or Box 8 is greater than 0.

FORM 1099-PATR IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-PATR (Taxable Distributions Received From Cooperatives).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Patronage Div)	15	1	Dollar	N/A
Box 2 (Nonpatronage dist)	15	2	Dollar	N/A
Box 3 (Per-unit retain alloc)	15	3	Dollar	N/A
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Redeemed non-qualified notices)	15	5	Dollar	N/A
Box 6 (Sec 199A(g) deduction)	15	6	Dollar	N/A
Box 7 (Qualified Payments Sec 199A(b)(7))	15	7	Dollar	N/A
Box 8 (Sec 199A(a) qual items)	15	8	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9 (Sec 199A(a) SSTB items)	15	9	Dollar	N/A
Box 10 (Investment Credit)	15	10	Dollar	N/A
Box 11 (Work Oppty Credit)	15	11	Dollar	N/A
Box 12 (Biofuels credit)	15	12A	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (The empowerment zone credit)	15	12B	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (Indian employment credit)	15	12C	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12 (Credit for employer differential wage payments)	15	12D	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (Low sulfur diesel fuel production credit)	15	12E	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (Credit for small employer health insurance premiums)	15	12F	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (Renewable electricity, refined coal, Indian coal prod credit)	15	12G	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Box 12 (Biodiesel and renewable diesel fuels credit)	15	12H	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12 (Cap costs incurred by small refiner coops)	15	12I	Dollar	The Box 12 amount is split into different boxes to comply with the IRS reporting requirements. These boxes do not appear on the actual IRS form, but were created based on the IRS's Instructions for Form 1099-PATR. The total of the Box 12 amounts display on the Summary page, while the individual detail is printed on the Detail page.
Specified Coop	Xref	13	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0=No 1=Yes Use the **Check Box** XREF if your source file contains different values for this indicator.
2nd TIN Notice	Xref	18	Indicator	This check box is located in the **Other Form Information** section on the Form Summary page. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file into ONESOURCE Tax Information Reporting.
** State income tax Withheld	15	14	Dollar	The amount of state income tax withheld.
** Local Tax Withheld	15	15	Dollar	The amount of local tax withheld.
State Backup Withholding	15	16	Dollar	The amount of state backup withholding.

Form 1099-PATR Federal Reporting Threshold Calculations

The form is reported to the IRS if the recipient type is not Corporation, and if:

- Box 1 or Box 2 or Box 3 or Box 5 is $10 or more, or

- The sum of Box 1 and Box 2 and Box 3 and Box 5 is $10 or more, or

- • Box 4, 6, 7, 8, 9, 10, 11 or 12 is greater than 0.

FORM 1099-Q IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-Q (Payments from Qualified Education Programs Under Sections 529 and 530).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Gross Distribution)	15	1	Dollar	N/A
Box 2 (Earnings)	15	2	Dollar	N/A
Box 3 (Basis)	15	3	Dollar	N/A
Box 4 (Trustee-to-trustee Transfer Indicator)	Xref	See Single Form Import Field Listing (page 51)	Indicator	This is a key field that generates multiple 1099-Q forms for a recipient. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 5 (Private or state or Coverdell ind.)	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field that generates multiple 1099-Q forms for a recipient.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				ONESOURCE Tax Information Reporting recognizes only the following values for this field: 1 = Private 2 = State 3 = Coverdell ESA Use these values in your source file if you want to import this information.
Box 6 (Recip is not the designated bene ind.)	Xref	6	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
**FMV of CESA	15	7	Dollar	If you provide this dollar amount, ONESOURCE Tax Information Reporting prints the amount below Box 5 and Box 6 per IRS instructions.
** Final Year Distribution Indicator	Xref	8	N/A	If you select this indicator, ONESOURCE Tax Information Reporting prints your negative amount in Box 2 if you enter an amount in Box 2. Otherwise, ONESOURCE Tax Information Reporting prints a zero.
** Account Number	20	See Single Form Import Field Listing (page 51)	N/A	This is a key field that generates multiple 1099-Q forms for a recipient.
** Distribution Code	Xref	See Single Form Import Field Listing (page 51)	N/A	This is a key field that generates multiple 1099-Q forms for a recipient. ONESOURCE Tax Information Reporting recognizes the following values for this field: 0 = Leave Blank 1 = Distributions, including transfers 2 = Excess contributions plus earnings taxable in current year 3 = Excess contributions plus earnings taxable in prior year 4 = Disability 5 = Death 6 = Prohibited transaction

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				Use these values in your source file if you want to import this information. You may keep this field blank if you do not want to include the distribution code.

Form 1099-Q Federal Reporting Threshold Calculations

The form is reported to the IRS if the recipient type is not Corporation, and if:

- Box 1 or Box 3 is greater than 0, or

- Box 2 is not equal to 0, or

- FMV CESA is greater than 0.

FORM 1099-R IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-R (Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, Etc).

Note the following:

- Xref fields do not have a maximum length.

- A field marked with one asterisk (*) is required to create a valid form mapping.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Gross Distribution)	15	1	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 2a (Taxable Amount)	15	2A	Dollar	If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise, the field remains blank.
Box 2a Zero Amount Indicator	1	22	Indicator	When you map your value for Box 2a, if you select **1** for the indicator, ONESOURCE Tax Information Reporting prints a blank. If you select **0** for the indicator, ONESOURCE Tax Information Reporting prints 0.00. The default value is 0.
Box 2b (Tax. Amt. Not deter. Ind)	Xref	2B	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if you source file contains different values for this indicator.
Box 2b (Total Distribution Ind)	Xref	2C	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if you source file contains different values for this indicator.
Type of Plan	1	N/A	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Leave blank 1 = Roth 2 = Nonqualified
Box 3 (Capital Gain)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	N/A
Box 5 (Employee Contr.)	15	5	Dollar	N/A
Box 6 (Net Unrealized Appreciation)	15	6	Dollar	N/A
* Box 7 (Distribution Code)	2	See Single Form Import Field Listing (page 51)		This is a key field that generates multiple 1099-R forms for a recipient. See Form 1099-R Box 7 Distribution Codes (page 382) for a complete list of the valid combination of the distribution codes.
Box 7 IRA/SEP/SIMPLE ind.	1	7C	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if you source file contains different values for this indicator.
Box 8 (Other Percentage)	5	8A	Percentage	See About Dollar Amounts, Percentages, Dates, Indicators and Other Numeric Fields (page 13) for the correct formatting for percentage amounts.
Box 8 (Other)	15	8B	Dollar	N/A
Box 9a (Pct. of Total Dist.)	5	9A	Percentage	See About Dollar Amounts, Percentages, Dates, Indicators and Other Numeric Fields (page 13) for the correct formatting for percentage amounts.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9b (Total Employee Contribution)	15	9B	Dollar	N/A
Box 10 (Amt Allocable to IRR within 5 years)	15	10	Dollar	N/A
Box 11 (1st Year of Desig. Roth Contribution)	4	11	Other	Must be in the YYYY format.
Box 12 FATCA Filing Requirement	1	12	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if your source file contains different values for this indicator.
Box 13 Date of payment	10	13	Date	The date payment was made for reportable death benefits.
Box 14 (State Tax W/H)	15	14	Dollar	N/A
Box 15 (State/Payer's State Info)		15	N/A	ONESOURCE Tax Information Reporting uses the form's taxable state to populate this field. Enter the payer state code on the Payer Detail page.
Box 16 (StateDistribution)	15	16	Dollar	If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise, the field remains blank.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 17 (Local Tax W/H)	15	17	Dollar	This is a form detail field.
Box 18 (Name of Locality)	39	18		This is a form detail field.
Box 19 (Local Amount)	15	19	Dollar	N/A
** Revoked Earn. Ind.	1	18	Indicator	If the IRA contribution is revoked, select this indicator. We created this indicator for you to document if an IRA contribution was revoked. ONESOURCE Tax Information Reporting does not use the value in any filing or printing function. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Payment Month	2	19	Other	We created this indicator for you to document the payment month. ONESOURCE Tax Information Reporting does not use the value in any filing or printing function.
** Puerto Rico Fund Contr. Ind.	1	20	Indicator	We created this indicator for you to document the Puerto Rico form. ONESOURCE Tax Information Reporting does not use the value in any filing or printing function.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
** Loss Indicator	Xref	21	Indicator	We created this indicator for you to document if a loss occurred. ONESOURCE Tax Information Reporting does not use the value in any filing or printing function. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
IRA Distribution Identifier	Xref	See Single Form Import Field Listing (page 51)		This is an optional key field. Map this to match the Box 7 **IRA/SEP/SIMPLE** check box if you want to create separate forms for the recipient with the same distribution code.
1035 Taxable Gain Indicator	1	23	Indicator	This field indicates whether the distribution is a Section 1035 exchange. ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Leave blank 1 = Absolute assignment 2 = Binding assignment Use the **Check Box** XREF if you source file contains different values for this indicator.
CA EDD Annuity Indicator	1	24	Indicator	This field is used on forms reportable to the California Employment Development Department (EDD). It restricts the reporting of State Wages on 1099-Rs for payers listed as annuity accounts with the EDD.

Form 1099-R Federal Reporting Threshold Calculations

The form is reported to the IRS for all recipient types if:

- Box 1 or Box 2a or Box 3 or Box 5 or Box 6 or Box 8 or Box 9b or Box 10 is greater or equal to $10, or

- Box 4 Federal Tax Withheld amount is greater than 0.

FORM 1099-S IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-S (Proceeds from Real Estate Transactions).

Note the following:

- Xref is allowed for all box names.

- A field marked with one asterisk (*) is required to create a valid B Record during IRS filing.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
* Box 1 (Date of Closing)	10	See Single Form Import Field Listing (page 51)	Date	Must be in the MMDDYYYY format. Dashes are acceptable. This is a required field.
Box 2 (Gross Proceeds)	15	2	Dollar	If you type **0.00** in your source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise, the field remains blank.
* Box 3 (Address/Legal desc.)	39	See Single Form Import Field Listing (page 51)	N/A	This is a key field that generates multiple 1099-S forms for a recipient.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				This is a required field.
Box 4 (Property or Services Ind)	1	4	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 or blank= Unchecked 1 = Checked Use the **Check Box** XREF if you source file contains different values for this indicator.
Box 5 (Transferor is a foreign person)	1	5	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 or blank = Unchecked 1 = Checked Use the **Check Box** XREF if you source file contains different values for this indicator.
Box 6 (Real Estate Tax)	15	6	Dollar	N/A
** State Tax W/H	15	7	Dollar	N/A
** State Distribution	15	8	Dollar	N/A
** Local Tax W/H	15	9	Dollar	N/A
** Local Distribution	15	10	Dollar	N/A
** Name of Locality	39	11		N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
** Deminimus indicator	1	12	Indicator	If you have an amount that is less than $600 and do not want to report the amount, you must select this indicator.
				If the amount is not a de minimus transfer, you must not select this indicator.
				ONESOURCE Tax Information Reporting recognizes only the following values for this field:
				0 = Uncheck 1 = Check
				Use the **Check Box** XREF if you source file contains different values for this indicator.

Form 1099-S Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the De Minimus indicator is selected, the form is reported to the IRS if Box 2 is greater than $600 or if Box 5 is greater than 0.

- If the De Minimus indicator is not selected, the form is reported to the IRS if Box 2 or Box 5 is greater than 0.

FORM 1099-SA IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 1099-SA (Distributions From a HSA, Archer MSA, or Medicare Advantage MSA).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTIONS
Box 1 (Gross distribution)	15	1	Dollar	N/A
Box 2 (Earn. Excess Contribution)	15	2	Dollar	N/A
Box 3 (Distribution Code (1-6))	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field for Form 1099-SA. The default values are: 1 = Normal distribution 2 = Excess contributions 3 = Disability 4 = Death distribution other than code 6 5 = Prohibited transaction 6 = Death distribution after year of death to a non-spouse beneficiary
Box 4 (FMV On Date Of Death)	15	4	Dollar	If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise the field remains blank.
Box 5 (SA Ind.)	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field for Form 1099-SA. The default values are: 0 = Leave Blank 1 = MA MSA 2 = HSA 3 = Archer MSA
** State Tax W/H	15	6	Dollar	N/A
** State Distribution	15	7	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTIONS
** Local Tax W/H	15	8	Dollar	N/A
** Local Distribution	15	9	Dollar	N/A
** Account Number	20	See Single Form Import Field Listing (page 51)	N/A	This is a key field for Form 1099-SA.
** Name of Locality	39	10	N/A	N/A

Form 1099-SA Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the Recipient type is not Corporation and,

- If Box 1 or Box 2 or Box 4 is greater than 0.

FORM 1099-SB IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers and definitions for Form 1099-SB (Seller's Investment in Life Insurance Contract).

Note that Xref fields do not have a maximum length.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Box 1-Investment in contract	15	1	Dollar	N/A
Box 2-Surrender amount	10	2	Date	N/A
Issuers Contact Name	39	3	N/A	N/A
Account Number (Policy Number)	20	N/A	N/A	This is a key field. Enter the policy or account number for this recipient.

Form 1099-SB Federal Reporting Threshold Calculations

The form is reported to the IRS if box 1 is greater than 0.00.

FORM 3921 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 3921 (Exercise of a Qualified Incentive Stock option under Section 442(b)).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITIONS
Box 1 (Date Option Granted)	10	See Single Form Import Field Listing (page 51)	Date	This is a key field for Form 3921.
Box 2 (Date Option Exercised)	10	See Single Form Import Field Listing (page 51)	Date	This is a key field for Form 3921.
Box 3 (Exercise price per share on exercise date)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITIONS
Box 4 (FMV per share on exercise date)	15	4	Dollar	N/A
Box 5 (No. of shares transferred)	12	5	Other	N/A
Box 6 (EIN of corporation whose stock is being transferred)	10	See [Single Form Import Field Listing (page 51)](#)	N/A	This is a key field for Form 3921.
Box 6 (Name of corporation whose stock is being transferred)	40	6B	N/A	N/A
Box 6 (Address 1 of corporation whose stock is being transferred)	40	6C	N/A	N/A
Box 6 (Address 2 of corporation whose stock is being transferred)	40	6D	N/A	N/A

Form 3921 Federal Reporting Threshold Calculations

The form is reported to the IRS if:

- The form exists and is not marked as deleted or the Filing Indicator is not set to Do not file and

- Box 3 or Box 4 is not equal to 0.

FORM 3922 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 3922 (Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)).

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Date Option Granted to Transferor)	10	See Single Form Import Field Listing (page 51)	Date	This is a key field for Form 3922.
Box 2 (Date Option Exercised to Transferor)	10	See Single Form Import Field Listing (page 51)	Date	This is a key field for Form 3922.
Box 3 (FMV per share on grant date)	15	3	Other	N/A
Box 4 (FMV per share on exercise date)	15	4	Dollar	N/A
Box 5 (Exercise price per share)	15	5	Dollar	N/A
Box 6 (No. of shares transferred)	12	6	Other	N/A
Box 7 (Date legal title transferred by transferor)	10	See Single Form Import Field Listing (page 51)	Date	This is a key field for Form 3922.
Exercise price per share if option exercised on date in box 1	15	8	Dollar	N/A

Form 3922 Federal Reporting Threshold Calculations

The form is reported to the IRS if:

- The form exists and is not marked deleted or the Filing Indicator is not set to Do not file, and

- Box 3 or box 4 is not equal to 0.

FORM 5498 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 5498 (IRA Contribution Information).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1 (IRA Contributions)	15	1	Dollar	N/A
Box 2 (Rollover Contrib.)	15	2	Dollar	N/A
Box 3 (Roth IRA Conversion Amount)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Rechar. Contributions)	15	4	Dollar	N/A
Box 5 (Summary FMV of Account)	15	5	Dollar	This is a summary field. Multiple Box 5 summary amounts can be entered, but only the last amount entered is the amount that is reported. If you type **0.00** in the source file, ONESOURCE Tax Information Reporting stores and prints the 0.00. Otherwise the field remains blank. If you map to Box 5 (Summary FMV of Account), you should not map to Box 5 (Aggregate FMV of Account), because 5498 forms that include summary and aggregate amounts may be treated differently. For example: A 5498 form with summary and aggregate amounts can be imported without error but, if the amounts are updated on the 5498 Form Summary page, an Uncleared Error displays. A 5498 form can be added in the **Review & Maintenance** module, and summary and aggregate amounts can be entered. But, when the form is saved, a message displays to inform the user that one of the amounts will need to be removed before the form can be saved. A 5498 form that includes summary and aggregate amounts can be printed without error. A 5498 form that includes summary and aggregate amounts can be included in a 1220 output file. The output file includes both the summary and aggregate amounts.
Box 5 (Aggregate FMV of Account)	15	5A	Dollar	This is an aggregate field. You may want to map to this field when your source file includes multiple Box 5 transactions for each Form 5498 and you want to total (or aggregate) the amounts. For example, there are two 5498 forms for Payer 1 and Recipient TIN 1233. $100.00 is reported in Box 1 (Contribution) on both forms, and $100.00 is reported in Box 5 on both forms. Using the **Aggregate** field in this example results in $200.00 reported in Box 1, and $200.00 reported in Box 5 on one form.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If you map to Box 5 (Aggregate FMV of Account), you should not map to Box 5 (Summary FMV of Account), because 5498 forms that include summary and aggregate amounts may be treated differently. For example:
				A 5498 form with summary and aggregate amounts can be imported without error but, if the amounts are updated on the 5498 Form Summary page, an Uncleared Error displays.
				A 5498 form can be added in the **Review & Maintenance** module, and summary and aggregate amounts can be entered. But, when the form is saved, a message displays to inform the user that one of the amounts will need to be removed before the form can be saved.
				A 5498 form that includes summary and aggregate amounts can be printed without error.
				A 5498 form that includes summary and aggregate amounts can be included in a 1220 output file. The output file includes both the summary and aggregate amounts.
Box 6 (Life Insurance Cost)	15	6	Dollar	N/A
Box 7 indicator (type of IRA)	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field that generates multiple 5498 forms for a recipient. This field is required to create a valid Form 5498. To indicate the type of IRA, use the following values in your source file: 0 = Traditional IRA 1 = SEP 2 = Simple IRA 3 = Roth IRA 4 = Leave Blank See the IRS Form 5498 Instructions for more information about these indicators.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				The default value is 4 and is used if no indicator is selected. If you intend not to select any of the check boxes for box 7, you must create a Xref in your field map. In your Xref, you should populate a blank in the Source column, and enter the default values in the other boxes.
Box 8 (SEP Contributions)	15	8	Dollar	N/A
Box 9 (SIMPLE Contributions)	15	9	Dollar	N/A
Box 10 (Roth IRA Contrib.)	15	10	Dollar	N/A
Box 11 (RMD Indicator)	1	11	Indicator	If you select this box, but do not select the Alternate Method 2 Indicator, you should provide the RMD and the date in the RMD or Special Combat Zone Reporting box. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 12a (RMD Date)	10	12a	Date	N/A
Box 12b (RMD Amount)	15	12b	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 13a (Postponed Contribution)	15	13a	Dollar	N/A
Box 13b (Year for Postponed Contribution)	4	13b	Other	Enter 4-digit year (YYYY).
Box 13c (Code for Postponed Contribution)	8	13c	N/A	Review the codes listed in the IRS Form 5498 Instructions.
Box 14a (Repayment)	15	14a	Dollar	N/A
Box 14b (Repayment Code)	2	14b	N/A	Xref. The default values for the codes are: QR DD BA EP DA TI Or, you may enter a blank.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 15a (FMV of Certain Specified Assets)	15	15a	Dollar	N/A
Box 15b (Code)	2	15b		See Form 5498 Box 15b Codes (page 384) for valid codes.
** Alternate method 2 indicator	1	16	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting. When you select this indicator, ONESOURCE Tax Information Reporting prints the following standard message on the form during printing: "If you turned 70 and a half in tax year 2007, you are required to take the Required Minimum Distribution (RMD) by 4/1/06. If you turned 70 and a half prior to 2007, you are required to take the RMD. We are reporting to the IRS that you are required to take the RMD. Contact us at the number provided on this statement if you would like us to provide you with a calculation of the amount of the RMD you must take."
Deceased Ind.	1	17	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

Form 5498 Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the Recipient type is not Corporation and,

- If Box 1 or Box 2 or Box 3 or Box 4 or Box 5 or Box 6 or Box 8 or Box 9 or Box 10 or Box 12b or Box 13a or Box 14a or Box 15a is greater than 0, or

- If Box 11 is selected, or

- If the Deceased indicator is selected.

FORM 5498-ESA IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 5498-ESA (Coverdell ESA Contribution Information).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Coverdell ESA contributions)	15	1	Dollar	N/A
Box 2 (Rollover contributions)	15	2	Dollar	N/A
Account Number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the account number for this recipient for each opened account. This is a key field that generates multiple 5498-ESA forms for a recipient.
Form Identifier	20	See Single Form Import Field Listing (page 51)		N/A

Form 5498-ESA Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the Recipient type is not Corporation, and

- If Box 1 or Box 2 is greater than 0.

FORM 5498-SA IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form 5498-SA (HSA, Archer MSA, or Medicare Advantage MSA Information).

Note the following:

- Note that Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (MSA Contributions made in 2017 and 2017 for 2017)	15	1	Dollar	N/A
Box 2 (Total Contributions made in current year)	15	2	Dollar	N/A
Box 3 (Total HSA/MSA Contrib made in 2017 for 2017)	15	3	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4 (Rollover Contrib.)	15	4	Dollar	N/A
Box 5 (FMV of HSA, MSA, or MA MSA)	15	5	Dollar	This is a summary field. Multiple Box 5 summary amounts can be entered, but only the last amount entered is the amount that is reported. If you map to this Box 5 summary field, you should not map to the Box 5 (Aggregate FMV of Account) field, because 5498-SA forms that include summary and aggregate amounts may be treated differently. For example: A 5498-SA form with summary and aggregate amounts can be imported without error but, if the amounts are updated on the 5498-SA Form Summary page, an Uncleared Error displays. A 5498-SA form can be added in the **Review & Maintenance** module, and summary and aggregate amounts can be entered. But, when the form is saved, a message displays to inform the user that one of the amounts will need to be removed before the form can be saved. A 5498-SA form that includes summary and aggregate amounts can be printed without error. A 5498-SA form that includes summary and aggregate amounts can be included in a 1220 output file. The output file includes both the summary and aggregate amounts.
Box 5 (Aggregate FMV of Account)	15	5A	Dollar	This is an aggregate field. You may want to map to this field when your source file includes multiple Box 5 transactions for each Form 5498 and you want to total (or aggregate) the amounts. For example, there are two 5498 forms for Payer 1 and Recipient TIN 1233. $100.00 is reported in Box 1 (Contribution) on both forms, and $100.00 is reported in Box 5 on both forms. Using the **Aggregate** field in this example results in $200.00 reported in Box 1, and $200.00 reported in Box 5 on one form. If you map to Box 5 (Aggregate FMV of Account), you should not map to Box 5 (Summary FMV of Account), because 5498 forms that include summary and aggregate amounts may be treated differently. For example:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				A 5498 form with summary and aggregate amounts can be imported without error but, if the amounts are updated on the 5498 Form Summary page, an Uncleared Error displays.
				A 5498 form can be added in the **Review & Maintenance** module, and summary and aggregate amounts can be entered. But, when the form is saved, a message displays to inform the user that one of the amounts will need to be removed before the form can be saved.
				A 5498 form that includes summary and aggregate amounts can be printed without error.
				A 5498 form that includes summary and aggregate amounts can be included in a 1220 output file. The output file includes both the summary and aggregate amounts.
Box 6 (SA Ind.)	1	See Single Form Import Field Listing (page 51)	Indicator	This is a key field for Form 5498-SA. The default values are: 0 = Leave Blank 1 = MA MSA 2 = HSA 3 = Archer MSA
** Account Number	20	See Single Form Import Field Listing (page 51)	N/A	This is a key field for Form 5498-SA.

Form 5498-SA Federal Reporting Threshold Calculations

The form is reported to the IRS if the following conditions apply:

- If the Recipient type is not Corporation, and

- If Box 1 or Box 2 or Box 3 or Box 4 or Box 5 are greater than 0.

FORM 8922 IMPORT FIELD LISTING

When importing or manually entering the form, the FILER information originates from the Payer record, and the OTHER PARTY information originates from the recipient record. When **Insurer/Agent** is selected as the Type of Filer, the OTHER PARTY name and EIN are not required, per the IRS. In this case, you should create a fictitious recipient with a blank TIN and name of **Not Required**. This information prints on the form that will be filed with the IRS.

The following table lists the field descriptions, maximum lengths, box numbers and definitions for Form 8922 (Third-Party Sick Pay Recap).

Note that Xref is allowed for the Type of Filer Indicator field.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Type of Filer Indicator	Xref	N/A	N/A	This is a key field. The default values are: 1 = Filer is Employer 2 = Filer is Insurer/Agent
Box 1 (Sick pay subject to Federal income tax.)	15	1	Dollar	N/A
Box 2 (Federal income tax withheld)	15	2	Dollar	N/A
Box 3 (Sick pay subject to Social security tax)	15	3	Dollar	N/A
Box 4 (Social security tax withheld)	15	4	Dollar	N/A
Box 5 (Sick pay subject to Medicare tax)	15	5	Dollar	N/A
Box 6 (Medicare tax withheld)	15	6	Dollar	N/A

Form 8922 Federal Reporting Threshold Calculations

The form is reported to the IRS if any of the amount boxes contain an amount greater than 0.

FORM W-2 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form W-2 (Wage and Tax Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Employee Type	1	See Single Form Import Field Listing (page 51)	Indicator	This is an optional key field for type of employee. Valid values include: 0 = Leave blank 1 = Statutory Employee 2 = Sick Pay 3 = Common Law 4 = Retirement 5 = Imputed Income
Box 1 (Wages, tips, other comp.)	15	1	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 2 (Federal income tax withheld)	15	2	Dollar	N/A
Box 3 (Social security wages)	15	3	Dollar	N/A
Box 4 (Social security tax withheld)	15	4	Dollar	N/A
Box 5 (Medicare wages and tips)	15	5	Dollar	N/A
Box 6 (Medicare tax withheld)	15	6	Dollar	N/A
Box 7 (Social security tips)	15	7	Dollar	N/A
Box 8 (Allocated tips)	15	8	Dollar	N/A
Box 9 (Verification Code)	16	9	N/A	This box is new for tax year 2017. It is used to verify W-2 data submitted by taxpayers who e-file individual tax returns. The Verification code displays on Form W-2 Copy B and C.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				The code displays in four groups of four alphanumeric characters. Enter the code as 16 alphanumeric characters. Do not include hyphens. The ability to print and file the Verification code will be added in a future ONESOURCE Tax Information Reporting release.
Box 10 (Dependent care benefits)	15	10	Dollar	N/A
Box 11 (Nonqualified plans Sec 457)	15	11A	Dollar	N/A
Box 11 (Nonqualified plans not Sec 457)	15	11B	Dollar	N/A
Box 12a (Amount)	15	12a	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12a (code/year)	Xref	12acd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes. Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				This field is required if you enter an amount in Box 12a.
				See Form W-2 Box 12 Codes (page 385) for valid codes.
				If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms, and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled.
				The 17.03 release will include code FF.
Box 12b (Amount)	15	12b	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12b (code/year)	Xref	12bcd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes.
				Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year.
				This field is required if you enter an amount in Box 12b.
				See Form W-2 Box 12 Codes (page 385) for valid codes.
				If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms, and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled.
				The 17.03 release will include code FF.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12c (Amount)	15	12c	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12c (code/year)	Xref	12ccd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes. Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year. This field is required if you enter an amount in Box 12c. See Form W-2 Box 12 Codes (page 385) for valid codes. If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms, and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled. The 17.03 release will include code FF.
Box 12d (Amount)	15	12d	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12d (code/year)	Xref	12dcd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record will error out if the tax year is used with any other codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year.
				This field is required if you enter an amount in Box 12d.
				See Form W-2 Box 12 Codes (page 385) for valid codes.
				If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms, and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled.
				The 17.03 release will include code FF.
Box 12e (Amount)	15	12e	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12e (code/year)	Xref	12ecd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes.
				Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year.
				This field is required if you enter an amount in Box 12e.
				See Form W-2 Box 12 Codes (page 385) for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms, and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled. The 17.03 release will include code FF.
Box 12f (Amount)	15	12f	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12f (code/year)	Xref	12fcd	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes. Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year. This field is required if you enter an amount in Box 12f. See Form W-2 Box 12 Codes (page 385) for valid codes. If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled. The 17.03 release will include code FF.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12g (Amount)	15	12b	Dollar	If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The amount fields, however, should not be duplicated. The amounts should only be on one of the W-2 forms or prorated.
Box 12g (code/year)	Xref	12bcd		Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, S, Y, AA, BB, EE and FF. The record errors out if the tax year is used with any other codes.
				Import allows cross references for Box 12 codes only. Cross references do not work with the code and tax year.
				This field is required if you enter an amount in Box 12b.
				See Form W-2 Box 12 Codes (page 385) for valid codes.
				If the recipient has more than six codes for Box 12, multiple W-2s need to be set up. The first W-2 should include the first six codes, and the second W-2 should include any additional codes. These two forms are treated as separate forms and both forms will be filed with the SSA. The forms will print in the same envelope if the householding option is enabled.
				The 17.03 release will include code FF.
Box 13 (Third-party sick pay indicator)	1	13C	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Retirement plan indicator)	1	13B	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 13 (Statutory employee indicator)	1	13A	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 14 (Other) (1)	15	14a	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other Description) (1)	40	14b		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other) (2)	15	14c	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other Description) (2)	40	14d		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other) (3)	15	14e	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other Description) (3)	40	14f		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other) (4)	15	14g	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments and railroad taxes. See Railroad Board Reporting Details (page **Error! Bookmark not defined.)** for additional information on railroad reporting.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 14 (Other Description) (4)	40	14h		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments and railroad taxes. See Railroad Board Reporting Details (page **Error! Bookmark not defined.**) for additional information on railroad reporting.
Box 14 (Other) (5)	15	14i	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other Description) (5)	40	14j		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other) (6)	15	14k	Dollar	Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 14 (Other Description) (6)	40	14l		Use this box to enter any additional information needed on Form W-2. This box is commonly used for reporting state disability payments.
Box 16 (State wages, tips, etc)	15	16	Dollar	N/A
Box 17 (State income tax)	15	17	Dollar	N/A
Box 18 (Local wages, tips, etc)	15	18	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 19 (Local income tax)	15	19	Dollar	N/A
Box 20 (Locality name)	39	20		N/A
Withholding Allowances	2	21		N/A
Recap Indicator	1	22	Indicator	This indicator is used when the W-2 form represents a total of third party sick pay administered by this payer. Recap W-2 forms are not included in a W-2 filing. Instead, these forms must be filed on paper with the SSA. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Special Reporting Indicator	1	11		N/A
Not CA PIT Indicator	1	23	Indicator	Used to indicate that the amounts on this form are not subject to California Personal Income Tax. To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Pass-Back Indicator	1	24	Indicator	This indicator is used when the W-2 form is printed by the Third Party Sick Pay administrator but will not be filed by the administrator. This form will not be included in a W-2 filing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
W-2 Reconciliation-Federal Exemption	1	25	Other	Enter the number of federal exemptions in this box.
W-2 Reconciliation-State Exemption	1	26	Other	Enter the number of state exemptions in this box.
W-2 Reconciliation-Federal Marital Status	1	27	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Leave blank 1 = Single 2 = Married 3= Head of Household Use the **Check Box** XREF if you source file contains different values for this indicator.
W-2 Reconciliation-State Marital Status	1	28	N/A	Contact your Service Manager to use this field.
W-2 CA Wage Plan	1	29	N/A	Employee wage plan code for California DE9C reporting.

Form W-2 Federal Reporting Threshold Calculations

The form is reported to the Social Security Administration if the following conditions apply:

- If the Recipient type is not Corporation, and

- If any of the federal amount boxes contains an amount greater than 0.

> The W-2 form is flagged as Not Reportable if there are amounts in state/local wages or withholding but no amounts in the federal boxes.

FORM W-2CM IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form W-2CM (Northern Mariana Islands Wage and Tax Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Wages, tips, other comp.)	15	1	Dollar	N/A
Box 2 (Income tax withheld)	15	2	Dollar	N/A
Box 3 (Social security wages)	15	3	Dollar	N/A
Box 4 (Social security tax withheld)	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5 (Medicare wages and tips)	15	5	Dollar	N/A
Box 6 (Medicare tax withheld)	15	6	Dollar	N/A
Box 7 (Social security tips)	15	7	Dollar	N/A
Box 8 (Allocated Tips)	15	8	Dollar	N/A
Box 10 (Dependent Care Benefits)	15	10	Dollar	N/A
Box 11 (Nonqualified plans Sec 457)	15	11	Dollar	N/A
Box 11 (Nonqualified plans not Sec 457)	15	11	Dollar	N/A
Box 12a (code/year)	3	See Single Form Import Field Listing (page 51)		Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12a.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12b (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12b. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12c (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12c. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12d (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12d. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12a (Amount)	15	12a	Dollar	N/A
Box 12b (Amount)	15	12b	Dollar	N/A
Box 12c (Amount)	15	12c	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12d (Amount)	15	12d	Dollar	N/A
Box 13 (Statutory employee indicator)	1	13A	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Retirement plan indicator)	1	13B	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Third-party sick pay indicator)	1	13C	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 14 (Other) (1)	15	14A	Dollar	Use this box to enter the amount of Other Benefits that have no appropriate codes for Box 12.
Box 14 (Other) (2)	15	14C	Dollar	N/A
Box 14 (Other) (3)	15	14E	Dollar	N/A
Box 14 (Other) (4)	15	14G	Dollar	N/A
Box 14 (Other Description) (1)	40	14B	N/A	Describe the amount of Other Benefits that have no appropriate codes for Box 12.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 14 (Other Description) (2)	40	14D	N/A	N/A
Box 14 (Other Description) (3)	40	14F	N/A	N/A
Box 14 (Other Description) (4)	40	14H	N/A	N/A
Box 16 (Wages and salary-CNMI)	15	16	Dollar	N/A
Box 17 (Wages and salary tax w/held-chapter 2)	15	17	Dollar	N/A
Box A (Location Code)	2	A	Other	Location Code of Residence. '20' for Saipan '21' for Rota '22' for Tinian '23' for Other
Box B (Days outside of the CNMI)	10	B	Other	Enter the number of days out of the CNMI, as reported in Box B of Form W-2.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box C (Citizenship Code)	3	C	N/A	Country code for the country the recipient is a citizen of.
Box D (NAICS)	6	D	Other	Required, six-digit North American Industry Classification System code describing the industry in which the employee works.
Box E (SOC)	8	E		Required, eight-digit Standard Occupational Code describing the employee's occupation.

Form W-2CM Federal Reporting Threshold Calculations

The form is reported to the Social Security Administration if the following conditions apply:

- If the Recipient type is not Corporation, and

- If any of the amount boxes contains an amount greater than 0.

FORM W-2G IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form W-2G (Certain Gambling Winnings).

Note the following:

- Xref is allowed for all box names.

- A field marked with one asterisk (*) is required to create a valid B Record during IRS filing.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Reportable Winnings-excluding Bingo, Slot and Keno)	15	1A	Dollar	Enter all the winnings, except winnings from Bingo or Slots, in this box.
Box 1 (Reportable Winnings-Bingo or Slot Machine)	15	1B	Dollar	Enter the winnings from Bingo or Slots in this box.
Box 1 (Reportable Winnings-Keno)	15	1C	Dollar	Enter the winning from Keno in this box.
* Box 2 (Date Won)	10	See Single Form Import Field Listing (page 51)	N/A	N/A
* Box 3 (Type of Wager)	1	See Single Form Import Field Listing (page 51)	Indicator	This field is required to generate a valid Form W-2G. ONESOURCE Tax Information Reporting recognizes the following values for this field:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				1 = Horse race track 2 = Dog race track 3 = Jai-alai 4 = State-conducted lottery 5 = Keno 6 = Bingo 7 = Slot machines 8 = Poker winnings 9 = Any other type of gambling winnings This is a key field that generates multiple W-2G forms for a recipient.
Box 4 (Fed. Income Tax W/H)	15	4	Dollar	Must be in the MMDDYYYY format. Dashes are acceptable. This field is required to generate a valid Form W-2G. This is a key field that generates multiple W-2G forms for a recipient.
* Box 5 (Transaction/ Ticket/Identifying number)	15	See Single Form Import Field Listing (page 51)	N/A	This field is required to generate a valid Form W-2G. This is a key field that generates multiple W-2G forms for a recipient. Entering a blank is acceptable, but make sure that you map this field in your field map.
Box 6 (Race)	5	6	N/A	N/A
Box 7 (Winnings from identical wagers)	15	7	Dollar	N/A
Box 8 (Cashier)	5	8	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9 (Winner's tax payer identification no.)		N/A	Other	The recipient's TIN.
Box 10 (Window)	5	10	N/A	N/A
Box 11 (First Identification)	15	11	N/A	N/A
Box 12 (Second Identification)	15	12	N/A	N/A
Box 13 (State/Payer's State Identification No.)	N/A	N/A	N/A	The form taxable state is printed in this field. Program the state ID for the corresponding state in the Payer Detail page.
Box 14 (State Winnings)	15	14	Dollar	N/A
Box 15 (State Income Tax Withheld)	15	15	Dollar	N/A
Box 16 (Local Winnings)	15	16	Dollar	N/A
Box 17 (Local Income Tax Withheld)	15	17	Dollar	N/A
Box 18 (Name of Locality)	39	18		N/A
** State Distribution	15	15	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
** Local Tax Withheld	15	16	Dollar	N/A
** Local Distribution	15	17	Dollar	N/A
** Name of Locality	39	18		N/A
State Backup Withholding	15	19	Dollar	N/A

Form W-2G Federal Reporting Threshold Calculations

The form is reported to the IRS if the following condition applies:

- If the Recipient type is not Corporation, and

o Box 2 is greater than 0, or

o Box 1 (Reportable Winnings excluding Bingo, Slot & Keno) is greater than or equal to $600, or

o Box 1 (Reportable Winnings including Bingo or Slot Machine) is greater than or equal to $1500, or

o Box 1 (Reportable Winnings including Keno) is greater than or equal to $1200.

FORM W-2GU IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form W-2GU (Guam Wage and Tax Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Wages, tips, other comp.)	15	1	Dollar	N/A
Box 2 (Guam income tax withheld)	15	2	Dollar	N/A
Box 3 (Social security wages)	15	3	Dollar	N/A
Box 4 (Social security tax withheld)	15	4	Dollar	N/A
Box 5 (Medicare wages and tips)	15	5	Dollar	N/A
Box 6 (Medicare tax withheld)	15	6	Dollar	N/A
Box 7 (Social security tips)	15	7	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 11 (Nonqualified plans Sec 457)	15	11A	Dollar	N/A
Box 11 (Nonqualified plans not Sec 457)	15	11B	Dollar	N/A
Box 12a (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12a. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12b (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12b. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12c (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12c. See Form W-2 Box 12 Codes (page 385) for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12d (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12d. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12e (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12e. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12f (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12f. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12a (Amount)	15	12a	Dollar	N/A
Box 12b (Amount)	15	12b	Dollar	N/A
Box 12c (Amount)	15	12c	Dollar	N/A
Box 12d (Amount)	15	12d	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12e (Amount)	15	12e	Dollar	N/A
Box 12f (Amount)	15	12f	Dollar	N/A
Box 13 (Statutory employee indicator)	1	13A	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Retirement plan indicator)	1	13B	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Third-party sick pay indicator)	1	13C	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 14 (Other) (1)	15	14a		We added six description fields and six amount fields associated with these descriptions. Use these boxes to enter any additional information needed on Form W-2. These boxes are commonly used for reporting state disability payments and railroad taxes.
Box 14 (Other) (2)	15	14c	Dollar	N/A
Box 14 (Other) (3)	15	14e	Dollar	N/A
Box 14 (Other) (4)	15	14g	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 14 (Other) (5)	15	14i	Dollar	N/A
Box 14 (Other) (6)	15	14k	Dollar	N/A
Box 14 (Other Description) (1)	40	14b	N/A	We added six description fields and six amount fields associated with these descriptions. Use these boxes to enter any additional information needed on Form W-2. These boxes are commonly used for reporting state disability payments and railroad taxes.
Box 14 (Other Description) (2)	40	14d	N/A	N/A
Box 14 (Other Description (3)	40	14f	N/A	N/A
Box 14 (Other Description) (4)	40	14h	N/A	N/A
Box 14 (Other Description) (5)	40	14j	N/A	N/A
Box 14 (Other Description) (6)	40	14l	N/A	N/A

Form W-2GU Federal Reporting Threshold Calculations

The form is reported to the Social Security Administration if the following conditions apply:

- If the Recipient type is not Corporation, and

- If any of the amount boxes contains an amount greater than 0.

FORM W-2VI IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form W-2VI (U.S. Virgin Islands Wage and Tax Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 (Wages, tips, other comp.)	15	1	Dollar	N/A
Box 2 (VI income tax withheld)	15	2	Dollar	N/A
Box 3 (Social security wages)	15	3	Dollar	N/A
Box 4 (Social security tax withheld)	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5 (Medicare wages and tips)	15	5	Dollar	N/A
Box 6 (Medicare tax withheld)	15	6	Dollar	N/A
Box 7 (Social security tips)	15	7	Dollar	N/A
Box 11 (Nonqualified plans Sec 457)	15	11A	Dollar	N/A
Box 11 (Nonqualified plans not Sec 457)	15	11B	Dollar	N/A
Box 12a (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12a. See Form W-2 Box 12 Codes (page 385) for valid codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 12b (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12b. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12c (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12c. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12d (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12d. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12e (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes. This field is required if you enter an amount in Box 12d. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12f (code/year)	3	See Single Form Import Field Listing (page 51)	N/A	Two characters representing the applicable tax year may immediately follow the code. The year is only valid for the following codes: D, E, F, G, H, and S. The record errors out if the tax year is used with any other codes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				This field is required if you enter an amount in Box 12d. See Form W-2 Box 12 Codes (page 385) for valid codes.
Box 12a (Amount)	15	12a	Dollar	N/A
Box 12b (Amount)	15	12b	Dollar	N/A
Box 12c (Amount)	15	12c	Dollar	N/A
Box 12d (Amount)	15	12d	Dollar	N/A
Box 12e (Amount)	15	12e	Dollar	N/A
Box 12f (Amount)	15	12f	Dollar	N/A
Box 13 (Statutory employee indicator)	1	13A	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 13 (Retirement plan indicator)	1	13B	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 13 (Third-party sick pay indicator)	1	13C	Indicator	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Box 14 (Other) (1)	15	14a	Dollar	We added six description fields and six amount fields associated with these descriptions. Use these boxes to enter any additional information needed on Form W-2. These boxes are commonly used for reporting state disability payments and railroad taxes.
Box 14 (Other) (2)	15	14c	Dollar	N/A
Box 14 (Other) (3)	15	14e	Dollar	N/A
Box 14 (Other) (4)	15	14g	Dollar	N/A
Box 14 (Other) (5)	15	14	Dollar	N/A
Box 14 (Other) (6)	15	14	Dollar	N/A
Box 14 (Other Description) (1)	40	14b	N/A	We added six description fields and six amount fields associated with these descriptions. Use these boxes to enter any additional information needed on Form W-2. These boxes are commonly used for reporting state disability payments and railroad taxes.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 14 (Other Description) (2)	40	14d	N/A	N/A
Box 14 (Other Description) (3)	40	14f	N/A	N/A
Box 14 (Other Description) (4)	40	14h	N/A	N/A
Box 14 (Other Description) (5)	40	14j	N/A	N/A
Box 14 (Other Description) (6)	40	14l	N/A	N/A

Form W-2VI Federal Reporting Threshold Calculations

The form is reported to the Social Security Administration if the following conditions apply:

- If the Recipient type is not Corporation, and

- If any of the amount boxes contains an amount greater than 0.

COLORADO FORM DR-21W IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Colorado Form DR-21W (Oil and Gas Withholding Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Box 1 (Well Name)	40	See Single Form Import Field Listing (page 51)	N/A	This is a key field.
Box 2 (Lease)	40	2	N/A	N/A
Box 3 (Field)	40	3	N/A	N/A
Box 4 (County)	40	4	N/A	N/A
Box 5 (American Petroleum Institute Well Number)	40	5	N/A	N/A
Box 6 (Gross Payments-Cash Basis)	15	6A	Dollar	N/A
Box 6 (Gross Payments-Accrual Basis)	15	6B	Dollar	N/A
Box 7 (Gross Payments Attributable to Stripper Well Production-Cash)	15	7A	Dollar	N/A
Box 7 (Gross Payments Attributable to Stripper Well Production-Accrual)	15	7B	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 8 (Ad Valorem Tax on Oil & Gas Production-Cash Basis)	15	8A	Dollar	N/A
Box 8 (Ad Valorem Tax on Oil & Gas Production-Accrual Basis)	15	8B	Dollar	N/A
Box 9 (Ad Valorem Tax Attributable to Stripper Well Production-Cash)	15	9A	Dollar	N/A
Box 9 (Ad Valorem Tax Attributable to Stripper Well Production-Accrual)	15	9B	Dollar	N/A
Box 10 (Severance Tax Withheld)	15	10	Dollar	N/A

Colorado Form DR-21W State Reporting Threshold Calculations

If the amount in Box 9 or Box 10 is greater than $0, it is considered reportable to Colorado.

This form has only a print requirement. There is no filing requirement.

MASSACHUSETTS FORM MA 1099-HC IMPORT FIELD LISTING

Insurance companies that provide plans written in Massachusetts are required to report insurance information, including covered dependents and coverage dates both to the subscriber (recipient) and to the state.

Providers use Massachusetts Form MA 1099-HC (Individual Mandate-Massachusetts Health Care Coverage) to report insurance information to the recipient and to Massachusetts. This form is provided to residents with insurance by January 31 of the next year. The information is then provided to Massachusetts via an XML file on or before January 31.

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form MA 1099-HC.

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1-Name of insurance company or administrator line 1	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 1-Name of insurance company or administrator line 2	N/A	See Payer Record Import Field Listing (page 22)	N/A	N/A
Box 2-Insurance company or administrator identification number	N/A	See Payer Record Import Field Listing (page 22)	N/A	Enter the FID number as the Payer EIN,
Box 3-First Name of subscriber	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Required. First name of subscriber. The state filing requires the first, middle and last name and any suffix to be reported in separate fields.
Box 3-Middle Name of subscriber	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Middle name of subscriber. The state filing requires the first, middle and last name and any suffix to be reported in separate fields.
Box 3-Last Name of Subscriber	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Required. Last name of subscriber. The state filing requires the first, middle and last name and any suffix to be reported in separate fields.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 3-Suffix of subscriber	N/A	See Recipient Record Import Field Listing (page 31)	N/A	Suffix of subscriber. The state filing requires the first, middle and last name and any suffix to be reported in separate fields.
Box 4-Subscriber Date of Birth	10	See Recipient Record Import Field Listing (page 31)	N/A	Use the MMDDYYYY format.
Box 5-Subscriber Number	40	See Recipient Record Import Field Listing (page 31)	N/A	Required. Provide the subscriber number as the customer ID. This field should be populated in the recipient's customer ID field.
Box 6-Street address line 1	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 6-Street address line 2	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 7-City or Town	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
Box 8-State or Province	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 9-Zip or foreign postal code		See [Recipient Record Import Field Listing (page 31)](#)	N/A	N/A
Covered Individual Type	1	N/A	Indicator	Required. 0 = Dependent 1 = Subscriber or Policy Holder Each form should have only one subscriber and one or more dependents. When a field is prefaced with the term 'Covered individual', this means the field is applicable to the subscribers and the dependents. Each of these individuals should have a record representing their coverage information.
Covered Individual unique ID	40	N/A	N/A	Required. Provide a unique ID for the covered individual. Each covered individual should have a unique ID. The subscriber customer ID can be used as the covered individual ID. This is used to identify members that have no SSN. This field is used for ONESOURCE Tax Information Reporting purposes only. The field is not included on the MA form and the information is not filed with the state. For the policy holder, the value in the customer ID should be the same as the covered individual unique ID.
Covered Individual First Name	40	N/A	N/A	The first name will need to be provided in this field. The name will not be concatenated.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Covered Individual Middle Name	40	N/A	N/A	The middle name will need to be provided in this field. The name will not be concatenated.
Covered Individual Last Name	40	N/A	N/A	The last name will need to be provided in this field. The name will not be concatenated
Covered individual Suffix	4	N/A	N/A	The suffix will need to be provided in this field. The name will not be concatenated
Covered Individual TIN	10	N/A	N/A	N/A
Covered Individual Date of Birth	10	N/A	Date	Use the MMDDYYYY format. This is a required field for filing.
Covered individual Subscriber Number	40	N/A	N/A	N/A
Covered individual Coverage Months (All Months)	1	N/A	Indicator	The coverage information is in separate fields by month. 0 = No 1 = Yes This is for the 'Full-year minimum creditable coverage?' field
Covered individual Coverage Months (January)	1	N/A	Indicator	0 = Not covered 1 = Covered

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Covered individual Coverage Months (February)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (March)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (April)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (May)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (June)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (July)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (August)	1	N/A	Indicator	0 = Not covered 1 = Covered

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Covered individual Coverage Months (September)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (October)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (November)	1	N/A	Indicator	0 = Not covered 1 = Covered
Covered individual Coverage Months (December)	1	N/A	Indicator	0 = Not covered 1 = Covered
Coverage Periods	255	N/A	Other	Required. A string of numbers that represents the exact coverage dates for the covered individual. For example, if a covered individual is covered all year, this string would be 01011231. The year is not included. If a covered individual has multiple coverage periods, they should be separated with a semi-colon. For example, a covered individual with two coverage periods such as Jan 1-Mar 31 and Oct 1-Dec 31 should have 01010331;10011231 in this field. Enter 00000000 for full year non-minimum creditable compliant coverage.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				This is required for the covered individuals to be included in the print/filing.
Covered individual update Status	1	N/A	Indicator	0 = Current 1 = Corrected 2 = Deleted

Massachusetts Form MA 1099-HC State Reporting Threshold Calculations

If the form exists (and not all subscriber/dependents are deleted), it is printed and/or filed unless the Print and/or Filing Indicator is set to **Do not print** and/or **Do not file**.

Massachusetts Form MA 1099-HC Covered Individual Scenarios

FULL-YEAR MINIMUM CREDITABLE COVERAGE BOX: YES OR NO?	COVERAGE MONTHS (ALL MONTHS)	COVERAGE MONTHS (INDIVIDUAL MONTHS)	COVERAGE PERIODS VALUES EXPECTED
Yes	1	Provide blank or 0 for each month in your import file	01011231
No, but covered individual was covered for part of the year	Leave blank or enter a 0	Enter 1 in the months that the covered individual had coverage in your import file	MMDDMMDD If multiple periods, enter a semicolon between the separate periods
No, and the covered individual was not covered for any part of the year	Leave blank or enter a 0	Provide blank or 0 for each month in your import file	00000000

FULL-YEAR MINIMUM CREDITABLE COVERAGE BOX: YES OR NO?	COVERAGE MONTHS (ALL MONTHS)	COVERAGE MONTHS (INDIVIDUAL MONTHS)	COVERAGE PERIODS VALUES EXPECTED
Covered individual should not be printed on the form	Leave blank	Leave blank	Leave blank

* You must provide a covered individual record for each policy holder for the tax year. If the policy holder did not have coverage, enter **00000000** for the coverage period.

UTAH FORM 675R IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Utah Form 675R (Statement of Utah Tax Withheld on Mineral Production).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5 UT Gross Production Pymt Rec'd	15	5	Dollar	N/A
Box 6 UT Tax Withheld on Mineral Production	15	6	Dollar	N/A
Box 7 UT Mineral Production Not Subject to Withholding	15	7	Dollar	N/A
Box 9 UT Recipient Entity Type	1	9	N/A	This field represents the entity type of the recipient. The valid values are:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				C = Corporation S = S Corporation L = Limited Liability Company P = Partnership O = Limited Liability Partnership I = Individual T = Trust, Estate or Fiduciary
UT Form Identifier	20	See Single Form Import Field Listing (page 51)	N/A	N/A

Utah Form 675R State Reporting Threshold Calculations

Any box with an amount greater than $0 is considered reportable to Utah.

FORM UPSTREAM 1042-S IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for Form Upstream 1042-S (Foreign Person's U.S. Source Income Subject to Withholding).

Note the following:

- Xref is allowed for all box names.

- A box marked with two asterisks (**) does not appear on the IRS form, but is used by ONESOURCE Tax Information Reporting in its processing.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 1 Income Code	Form Map	2	See Single Form Import Field Listing (page 51)	N/A	Provide the 2-digit income code in this field.
Box 2 Gross income	Form Map	15	2	Dollar	N/A
Box 3 Chapter indicator	Form Map	1	See Single Form Import Field Listing (page 51)		This is a key field. In your source file, this field applies to the Box 3 Chap 3 indicator and the Box 4 Chap 4 indicator. Values are: 0 = Chap 3 indicator 1 = Chap 4 indicator Xref is allowed for this field.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
					If you do not provide a value, this field defaults to Box 3 Chap 3 indicator.
Box 3a Exemption code	Form Map	2	See Single Form Import Field Listing (page 51)	N/A	This field applies to the Box 3a or Box 4a exemption code. Enter the exemption code in this field that matches Box 3a or Box 4a. You can find the list of exemption codes in Form Upstream 1042-S Exemption Codes for Boxes 3a and 4a (page 368).
Box 3b Tax Rate	Form Map	5	See Single Form Import Field Listing (page 51)	N/A	This field applies to the Box 3b or Box 4b tax rate. Enter the applicable tax rate published in the 2017 IRS Form Upstream 1042-S Instructions. Enter the tax rate as a decimal percentage. For example, 12.50% should be entered as 12.50 This field is required to generate a valid Form Upstream 1042-S. This is a key field that generates multiple Upstream 1042-S forms for a recipient.
Box 4 Chap 4 indicator	Form Map	1	See Single Form Import Field Listing (page 51)	N/A	See Box 3 Chap 3 indicator.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 4a Exemption code	Form Map	2	See [Single Form Import Field Listing (page 51)](#)	N/A	See Box 3a Exemption code.
Box 4b Tax Rate	Form Map	5	See [Single Form Import Field Listing (page 51)](#)	N/A	See Box 3b Tax Rate.
Optional box 3a/4a Exemption Code	Form Map	2	3a	N/A	This field is populated and printed on the form only if the Box 4 Chap 4 indicator is selected. Per the IRS instructions: "If an amount was withheld under chapter 4, you may also include a chapter 3 exemption code and tax rate in boxes 3a and 3b to show the rate that would otherwise apply if the payment was exempt from withholding under chapter 4. This may be done, for example, to assist the beneficial owner in pursuing a claim for refund. In such a case, do not check box 3 (only box 4 should be checked) to show that withholding was applied under chapter 4." In the ONESOURCE Tax Information Reporting application, this box is located in the Other Information section for the form.
Optional box 3b/4b tax rate	Form Map	5	3b	N/A	This field is populated and printed on the form only if the Box 4 Chap 4 indicator is selected. See the description for Optional box 3a Exemption Code.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 5 w/h allowance	Form Map	N/A	5	Dollar	N/A
Box 6 Net income	Form Map	N/A	6	Dollar	N/A
Box 7a Fed Tax WH	Form Map	N/A	7a	Dollar	N/A
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied	Form Map	1	7b	Indicator	Valid values are: 0 = Uncheck 1 = Check
Box 7c Check if withholding occurred in subsequent year with respect to a partnership interest	Form Map	1	N/A	Indicator	Valid values are: 0 = Uncheck 1 = Check Xref is allowed.
Box 8 tax W/H by other agent	Form Map	N/A	8	Dollar	N/A
Box 9 Overwithheld tax repaid to recipient pursuant to adj procedures	Form Map	N/A	9	Dollar	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Box 10 total w/h credit	Form Map		10	Dollar	N/A
Box 11 Tax paid by withholding agent (amounts not withheld)	Form Map		11	Dollar	N/A
Box 12a WH agent's EIN	Payer Map	N/A	N/A	N/A	Map this to the Payer's EIN field.
Box 12b chapter 3 status code	Form Map	2	12b	N/A	Enter the chapter 3 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
Box 12c chapter 4 status code	Form Map		12c	N/A	Enter the chapter 4 status code. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
12d W/H agent name	Payer Map	N/A	N/A	N/A	In ONESOURCE Tax Information Reporting, the withholding agent is the payer. Set up your withholding agent for the payer so that it is reported on your Upstream 1042-S forms.
12e W/H agent GIIN	Payer Map	19	N/A	Alphanumeric	Enter the Global Intermediary Identification Number (GIIN). This is a 19 character identification number. Do not include dashes in your source data. On the Payer Detail page, this is the Foreign Business Number or ID (1).

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
12f Country Code	Payer map	2	See Payer Record Import Field Listing (page 22)		This field references the payer address country field map. Xref is allowed.
12g W/H foreign tax payer ID, if any	Payer Map	20	N/A	Alphanumeric	On the Payer Detail page, this field corresponds to the Foreign Business Number or ID (2).
12h W/H Address (number and street)	Payer Map		See Payer Record Import Field Listing (page 22)	N/A	This field includes the information from the Payer Address 1 and Payer Address 2 fields.
12i W/H City or town, state , zip, foreign post code	Payer Map	N/A	See Payer Record Import Field Listing (page 22)	N/A	This field includes the information from the Payer City, Payer State/Province, Payer Zip/Postal Code and Payer Country Code fields.
13a Recipient's name	Recipient Map	N/A	See Payer Record Import Field Listing (page 22)	N/A	If an unknown recipient code is selected in 13f or 13g, then this field prints **Unknown Recipient**.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
13b Recipient's Country Code	Form Map	N/A	See Payer Record Import Field Listing (page 22)	N/A	This is a required field. Enter a valid country code. Valid country codes are published in the 2017 IRS Form Upstream 1042-S Instructions. If a country code is not entered in this field, the record is rejected during import. If an unknown recipient code is selected in 13f or 13g, then this field prints blank. Xref is allowed. Use Upstream 1042-S Res Countries code translation.
13c Recipient's address	Recipient Map	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
13d Recipient's city, state or province, ZIP or foreign postal code	Recipient Map	N/A	See Recipient Record Import Field Listing (page 31)	N/A	N/A
13e Recipient's US TIN	Recipient Map	11	See Recipient Record Import Field Listing (page 31)	N/A	If the SSN/ITIN, EIN, QI-EIN, WT-EIN is not selected as a TIN Type, this box is suppressed during print.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
13f Recipient's chap 3 status code	Form Map	2	13f	N/A	Enter the numeric chapter 3 status codes.
13g Recipient's chap 4 status code	Form Map	2	13g	N/A	Enter the numeric chapter 4 status codes.
13h Recipient GIIN	Form Map	19	13h	N/A	Enter the Global Intermediary Identification Number (GIIN). This is a 19 character identification number. Do not include dashes in your source data.
13i Recipient Foreign Tax ID	Form Map	20	13i	Alphanumeric	N/A
13j LOB Code	Form Map		13j	N/A	ONESOURCE Tax Information Reporting recognizes the following values of this field: Blank = Leave Blank 02 = Government-Contracting state/political subdivision/local authority 03 = Tax exempt pension trust/Pension fund 04 = Tax exempt/charitable organization 05 = Publicly-traded corporation 06 = Subsidiary of publicly-traded corporation 07 = Company that meets the ownership and base erosion test 08 = company that meets the derivative benefits test 09 = Company with an item of income that meets the active trade or business test 10 = Discretionary determination 11 = Other 12 = No LOB article in treaty

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
					Values 02-09 must be entered in the source file with the leading 0. You can also create and use a Xref for this field.
13k Recipient's Acct number	Form Map	N/A	13k	N/A	N/A
13i Recip date of birth	Recipient Map	N/A	See Single Form Import Field Listing (page 51)	N/A	Enter the date of birth of the recipient. The date of birth prints in YYYYMMDD format.
14a Primary WH Agent's name	Form Map	40	14a	Alphanumeric	Only Name line 1 is supported.
14b Primary WH agent's EIN	Form Map	9	See Single Form Import Field Listing (page 51)	Numeric	N/A
15 Check if pro-rate basis reporting	Payer Map	1	See Payer Record Import Field Listing (page 22)	Indicator	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
15a Intermediary or flow through entity's EIN	NQI Map	N/A	See NQI Field Map (page 343)	N/A	N/A
15b Intermediary chap 3 status code	Form Map	N/A	15b	N/A	N/A
15c Intermediary chap 4 status code	Form Map	N/A	15c	N/A	N/A
15d Intermediary /flow through name	NQI Map	N/A	See NQI Field Map (page 343)	N/A	N/A
15e Intermediary/flow through entity GIIN	NQI Map	19		Alphanumeric	N/A
15f Intermediary/FTE Country code	NQI Map	2	N/A	N/A	This field is populated with the NQI address country code.
15g inter/FTE Foreign Tax ID	NQI Map	20	N/A	Alphanumeric	N/A

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
15h INT/FTE Address	NQI Map	N/A	See NQI Field Map (page 343)	N/A	N/A
15i INT/FTE city state zip	NQI Map	N/A	See NQI Field Map (page 343)	N/A	N/A
16a Payer's name	Form Map	40	16a	N/A	**For multiple mappings only:** If you provide Box 19 Payer TIN, you must provide Box 18 Payer Name. Otherwise, ONESOURCE Tax Information Reporting will reject the record.
16b Payer's TIN	Form Map	N/A	See Single Form Import Field Listing (page 51)	N/A	**For multiple mappings only:** If you provide Box 19 Payer TIN, you must provide Box 18 Payer Name. Otherwise, ONESOURCE Tax Information Reporting will reject the record.
16c Payer GIIN	Form Map	19	16c	Alphanumeric	Enter the Global Intermediary Identification Number (GIIN). This is a 19 character identification number. Do not include dashes in your source data.
16d Payer's chap 3 status code	Form Map	2	16d	N/A	Enter the numeric chapter 3 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
16e Payer's chap 4 status code	Form Map	2	16e		Enter the numeric chapter 4 status codes. This is required regardless of whether the box 3 chapter indicator is 3 or 4.
17a State income tax WH	Form Map	N/A	17a	Dollar	N/A
17b Payer State Tax No.	Payer Map	N/A	N/A	N/A	Enter the state payer number for the state that the form is associated with on the Payer Detail page so that this number is printed on the form.
17c Name of State	Payer Map	N/A	N/A	N/A	N/A
Withholding Agent's EIN indicator	Payer Map	1	N/A	N/A	This field does not appear on the Upstream 1042-S form but it is required in 1042-S filing. See Payer Record Import Field Listing (page 22) for default values.
Withholding Agent's Contact Name	Payer Map	40	N/A	N/A	This field does not appear on the Upstream 1042-S form but it is required in 1042-S filing.
Withholding Agent's Department Title	Payer Map	40	N/A	N/A	This field does not appear on the Upstream 1042-S form but it is required in 1042-S filing.
Withholding Agent's Telephone number and extension	Payer Map	20	N/A	N/A	This field does not appear on the Upstream 1042-S form but it is required in 1042-S filing.

FIELD	FIELD MAPS	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
US Tax Withheld Indicator	Form Map	1	25	N/A	This field does not appear on the Upstream 1042-S form. This is a summary field. Default values are: 0 = Correctly reported 1 = Over withheld 2 = Under withheld If you do not provide a value in your source file, the default is "Correctly reported" after import. If the value is not 0, 1 or 2, your filing will be rejected. If your source file contains a value other than 0, 1, or 2, the value is changed to "Correctly reported".
Amended check box	This field is not a user level field	N/A	N/A	N/A	N/A
Amended No.	This field is not a user level field	N/A	N/A	N/A	This field is new for tax year 2017. It is a system-generated field. Refer to 17.03 Release Notes for details about this field.

Form Upstream 1042-S Federal Reporting Threshold Calculations

The form is reported to the IRS if the Recipient Type is not **Exempted**, and if Box 2 or Box 3 or Box 4 or Box 7 or Box 8 is greater than 0.

Special rule

If the income code is 29 (Deposit Interest), the form is not reportable unless the gross income is $10 or greater.

> Form Upstream 1042-S does not roll up. For example, a recipient has two forms from the same payer EIN. One form has $500 in Box 2 and the other form has $0.49 in Box 2. Only the form with $500 in Box 2 will be included in the print or filing. In compliance with the Upstream 1042-S Instructions, amounts are rounded to the nearest dollar. The IRS does not allow forms with $0 of income in box 2 to be electronically filed.

MAPPING SPECIFICATIONS FOR PUERTO RICO FORMS

This section lists specific import field listings for particular Puerto Rico forms. Each table lists pertinent mapping information for import field listings, including any required fields.

ONESOURCE Tax Information Reporting allows you to create mappings for the following Puerto Rico forms:

- Form 480.6A: Informative Return-Income Not Subject to Withholding

- Form 480.6B: Informative Return-Income Subject to Withholding

- Form 480.6C Informative Return-Income Subject to Withholding-Nonresidents

- Form 480.6D: Informative Return-Exempt Income

- Form 480.6G: Informative Return-Transactions Made by Electronic Means

- Form 480.6SP: Informative Return-Services Rendered

- Form 480.7: Informative Return-Individual Retirement Account

- Form 480.7A: Informative Return-Mortgage Interest

- Form 480.7C: Informative Return-Retirement Plans and Annuities

- Form 480.7E: Optional Informative Return - Advertising, Insurance Premiums, Telecommunication Services, Internet Access and Cable or Satellite Television Services

- Form 480.7F: Annual Return of Payments Received for Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services

- Form 499R-2/W-2PR: Withholding Statement

PUERTO RICO FORM 480.6A IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.6A (Informative Return-Income Not Subject to Withholding).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Rents	15	1	Dollar	N/A
Item 2-Interest (except IRA and Educational Contribution Account)	15	2	Dollar	N/A
Item 3-Interest under Section 1023.05(b)	15	3	Dollar	N/A
Item 4-Other Interests	15	4	Dollar	N/A
Item 5-Dividends	15	5	Dollar	N/A
Item 6-Capital Gain Dist under Section 1112.01(c)(3)	15	6	Dollar	N/A
Item 7-Debt Discharge	15	7	Dollar	N/A
Item 8-Royalties	15	8	Dollar	N/A
Item 9-Payment for Virtual Technology Tools and Other Subscriptions	15	9	Dollar	N/A
Item 10-Processional Association Fees And Dues	15	10	Dollar	N/A
Item 11-HOA Fees Paid	15	11	Dollar	N/A
Item 12-Other Payments	15	12	Dollar	N/A
Item 13-Gross Proceeds	15	13	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Bank Account Number	20	See [Single Form Import Field Listing (page 51)](#)	N/A	Enter the account number for this recipient for each opened account. This is a key field that generates multiple 480.6A forms for a recipient. Note that the recipient's account number from your recipient file will not appear in this field.
Check here if account belongs to more than one holder	1	N/A	Indicator	A new checkbox is added if the account belongs to more than one holder
Reasons for the Change	40	N/A	N/A	A description is required by the Departamento de Hacienda de Puerto Rico (the Hacienda) for all reportable corrections.

Puerto Rico Form 480.6A Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the following conditions apply:

- Recipient Entity Type is Individual, and the total sum of Item 2 plus Item 3 plus Item 4 is $50 or more.

- Recipient Entity Type is Individual, and the total sum of Item 1 through Item 13 is $500 or more.

- Recipient Entity Type is Individual, and Item 7 or item 8 or item 9 is greater than 0.

PUERTO RICO FORM 480.6B IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.6B (Informative Return-Income Subject to Withholding).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Pymts for Judicial or Extrajudicial Indemnification	15	1	Dollar	N/A
Item 2-Dividends Subject to 15%	15	2	Dollar	N/A
Item 3-Dividends Subject to Pref. Rate under Special Act ___%	15	3	Dollar	N/A
Item 4-Compensation Pd by International Assoc/Fed Sport's Team	15	4	Dollar	N/A
Item 5-Interest (except IRA and Educational Contribution Account)	15	5	Dollar	N/A
Item 6-Interest under Sec. 1023.05(b)	15	6	Dollar	N/A
Item 7-Dividends from industrial development inc (Act 8)	15	7	Dollar	N/A
Item 8 -Eligible Dividends under Act 14-2017	15	8	Dollar	New for 2017.
Item 9-Other Payments	15	9	Dollar	N/A
Item 1 Withholding	15	1A	Dollar	N/A
Item 2 Withholding	15	2A	Dollar	N/A
Item 3 Withholding	15	3A	Dollar	N/A
Item 4 Withholding	15	4A	Dollar	N/A
Item 5 Withholding	15	5A	Dollar	N/A
Item 6 Withholding	15	6A	Dollar	N/A
Item 7 Withholding	15	7A	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 8 Withholding	15	8A	Dollar	N/A
Item 9 Withholding	15	9A	Dollar	N/A
Bank Account Number	20	See Single Form Import Field Listing (page 51)		Enter the account number for this recipient for each opened account. This is a key field that generates multiple 480.6B forms for a recipient. The recipient's account number from your recipient file will not display in this field.
Check here if account belongs to more than one holder	1	N/A	Indicator	A new checkbox is added if the account belongs to more than one holder
Reasons for the Change	40	12		A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 480.6B Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if Recipient Entity Type is Individual, and the amount for any withholding item is greater than 0.

The Hacidenda requires reporting of all forms that have a Waiver Certificate. All forms with a Waiver Type of T or P are reportable.

PUERTO RICO FORM 480.6C IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.6C (Informative Return-Income Subject to Withholding-Nonresidents).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Salaries, Wages or Compensations	15	1	Dollar	N/A
Item 2-Payments for Services Rendered by Ind. Contractors	15	2	Dollar	N/A
Item 3-Compensation Pd by International Assoc/Fed Sport's Team	15	2	Dollar	N/A
Item 4-Sale of Property	15	3	Dollar	N/A
Item 5-Dividends 10%	15	5	Dollar	N/A
Item 6-Dividends 15%	15	6	Dollar	N/A
Item 7-Div Subj to Preferential Rate under Special Act ___%	15	7	Dollar	N/A
Item 8-Royalties	15	8	Dollar	N/A
Item 9-Royalties Subject to Special Rate under Incentives Act ___%	15	9	Dollar	N/A
Item 10-Interest	15	10	Dollar	N/A
Item 11-Rents	15	11	Dollar	N/A
Item 12-Public Shows	15	12	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 13-Other Payment Subject to Withholding	15	13	N/A	N/A
Item 14-Payment for Services Rendered Outside of Puerto Rico	15	14	Dollar	N/A
Item 15-Other Payments Not Subject to Withholding	15	15	Dollar	N/A
Item 1 Withholding	15	1A	Dollar	N/A
Item 2 Withholding	15	2A	Dollar	N/A
Item 3 Withholding	15	3A	Dollar	N/A
Item 4 Withholding	15	4A	Dollar	N/A
Item 5 Withholding	15	5A	Dollar	N/A
Item 6 Withholding	15	6A	Dollar	N/A
Item 7 Withholding	15	7A	Dollar	N/A
Item 8 Withholding	15	8A	Dollar	N/A
Item 9 Withholding	15	9A	Dollar	N/A
Item 10 Withholding	15	10A	Dollar	N/A
Item 11 Withholding	15	11A	Dollar	N/A
Item 12 Withholding	15	12A	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 13 Withholding	15	13A	Dollar	N/A
Item 14 Indicator-Svcs Rendered outside of Puerto Rico	1	14A	Indicator	N/A
Bank Account Number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the account number for this recipient for each opened account. This is a key field. Note that the recipient's account number from your recipient file will not appear in this field.
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 480.6C Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if any item is greater than 0.

PUERTO RICO FORM 480.6D IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.6D (Informative Return-Exempt Income).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Accumulated Gain on Nonqualified Options	15	1	Dollar	N/A
Item 2-Distrib of Amounts Previously Notified as Deemed Eligible Dist	15	2	Dollar	N/A
Item 3-Compensation for Injuries or Sickness under Sec 1031.01(b)(3)	15	3	Dollar	N/A
Item3A-Disability Pension	15	3A		A checkbox added to enable Disability Pension applicability
Item3B-Amt Subj to Disability Pension	15	3B		A checkbox added to update Disability Pension Amount
Item 4-Distributions from Non Deductible Individual Retirement Account	15	4	Dollar	N/A
Item 5-Rent from Residential Property	15	5	Dollar	N/A
Item 6-Interest on Obligations from United State Government	15	6	Dollar	N/A
Item 7-Int upon Obligations from Commonwealth of Puerto Rico	15	7	Dollar	N/A
Item 8- Int upon Certain Mort	15	8	Dollar	N/A
Item 9-Int on Bonds, notes or other obligations under Section 6070.56h	15	9	Dollar	N/A
Item 8A-Amt Subj to Alt Basic Tax	15	8A	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 10-Other Interest	15	10	Dollar	N/A
Item 10A-Amt Subj to Alt Basic Tax	15	10A	Dollar	N/A
Item 11-Other Int Not Subj to Alternate Basic Tax	15	11	Dollar	N/A
Item 12-Div from Cooperative Associations	15	12	Dollar	N/A
Item 12A-Amt Subj to Alt Basic Tax	15	12A	Dollar	N/A
Item 13-Div from an International Insurer or Holding Co.	15	13	Dollar	N/A
Item 14-Div from Exempt Businesses	15	14	Dollar	N/A
Item 15-Eligible Div under Act 14-2017	15	15	Dollar	New for 2017.
Item 16-Dividends from Exempt businesses under Act 60-2019	15	16	Dollar	N/A
Item 17-Other Dividends subject to Alternate Basic Tax	15	17	Dollar	N/A
Item 17A- Amount subject to Alt Basic Tax	15	17A	Dollar	N/A
Item 18- Other Dividends not Subject to Alternate Basic Tax		N/A	N/A	N/A
Item 19-Debt Discharge Designations	1	19 A-C	Indicator	Identifies circumstances in which one or more debts were discharged. Valid values include:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				A = Bankruptcy B = Insolvency C = Student Loan D = Mortgage Loan on Qualified Residence Up to three are allowed.
Item 19-Debt Discharge	15	19	Dollar	Total amount of debt discharged.
Item 20-Qualified Disaster Aid Payments under Section 1031.01(b)(16)	15	20	Dollar	N/A
Item 21-Debt Cancellation and Subsidies Receipt under Article 5(i) of Act 57-2020	15	21	Dollar	N/A
Item 22-Other Payments Subject to Alt Basic Tax	15	22	Dollar	N/A
Item 23-Other Payments not Subj to Alt Basic Tax	15	23	Dollar	N/A
Bank Account Number	20	See Single Form Import Field Listing (page 51)	N/A	N/A
Reasons for the Change	40	22	N/A	A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 480.6D Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the following conditions apply:

- If Recipient Entity Type is Individual, and

- If the sum of all amounts is greater than or equal to $500.

PUERTO RICO FORM 480.6G INFORMATIVE RETURN-TRANSACTIONS MADE BY ELECTRONIC MEANS

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	N/A	N/A	N/A
Account Number	20	N/A	N/A	Receiver account number
Item 1A (January) Credit or Debit Card	15	1a	Dollar	N/A
Item 2A (February) Credit or Debit Card	15	2a	Dollar	N/A
Item 3A (March) Credit or Debit Card	15	3a	Dollar	N/A
Item 4A (April) Credit or Debit Card	15	4a	Dollar	N/A
Item 5A (May) Credit or Debit Card	15	5a	Dollar	N/A
Item 6A (June) Credit or Debit Card	15	6a	Dollar	N/A
Item 7A (July) Credit or Debit Card	15	7a	Dollar	N/A
Item 8A (August) Credit or Debit Card	15	8a	Dollar	N/A
Item 9A (September) Credit or Debit Card	15	9a	Dollar	N/A
Item 10A (October) Credit or Debit Card	15	10a	Dollar	N/A
Item 11A (November) Credit or Debit Card	15	11a	Dollar	N/A
Item 12A (December) Credit or Debit Card	15	12a	Dollar	N/A
Item 13A (December) Credit or Debit Card	15	13a	Dollar	N/A
Item 1B (January) Other Trans	15	1b	Dollar	N/A
Item 2B (February) Other Trans	15	2b	Dollar	N/A
Item 3B (March) Other Trans	15	3b	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Item 4B (April) Other Trans	15	4b	Dollar	N/A
Item 5B (May) Other Trans	15	5b	Dollar	N/A
Item 6B (June) Other Trans	15	6b	Dollar	N/A
Item 7B (July) Other Trans	15	7b	Dollar	N/A
Item 8B (August) Other Trans	15	8b	Dollar	N/A
Item 9B (September) Other Trans	15	9b	Dollar	N/A
Item 10B (October) Other Trans	15	10b	Dollar	N/A
Item 11B (November) Other Trans	15	11b	Dollar	N/A
Item 12B (December) Other Trans	15	12b	Dollar	N/A
Item 13B (Total) Other Trans	15	13b	Dollar	N/A
Merchant Category Code	4	14	Numeric	N/A
Type of Account	1	N/A	Alpha	B = Business P = Personal
Payments Processing Fee	15	16	Dollar	N/A
Number of Payment Transactions	10	15	Numeric	N/A

Puerto Rico Form 480.6G Federal Reporting Threshold Calculation

The form is reported to the Puerto Rico Department of Treasury if the sum of all amounts is greater than $0.

PUERTO RICO FORM 480.6SP IMPORT FIELD LISTING

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Form Identifier	20	N/A	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Item 1 Services Rendered by Individuals not subject to Withholding	15	1	Dollar	N/A
Item 1 Code	1	N/A	Indicator	Valid values include: Blank A-Pmts to Hospitals, Clinics etc. B-Pmts to Exempt Orgs. C-Earnings for sale of consumer products D-Pmts to Contractors for Construction Work E-Pmts for Svcs to bona fide farmer F-Pmts made to eligible carrier G-Pmts made by eligible carrier to non profit H-Pmts for Ecclesiastic Svcs I-Pmts for Svcs rendered by drivers of TNC J-Pmts for Svcs rendered by controlled group of corporations K-Pmts for Svcs rendered not subject to withholding
Item 2 Pymts for Services Rendered by Corporations and Pass through entities not subject to withholding	15	N/A	Dollar	N/A
Item 2 Code	1	N/A	Indicator	Valid values include:

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
				Blank A-Pmts to Hospitals, Clinics etc. B-Pmts to Exempt Orgs. C-Earnings for sale of consumer products D-Pmts to Contractors for Construction Work E-Pmts for Svcs to bona fide farmer F-Pmts made to eligible carrier G-Pmts made by eligible carrier to non profit H-Pmts for Ecclesiastic Svcs I-Pmts for Svcs rendered by drivers of TNC J-Pmts for Svcs rendered by controlled group of corporations K-Pmts for Svcs rendered not subject to withholding
Item 3 Pymts for Services Rendered by Individuals Subject to Withholding	15	N/A	Dollar	N/A
Item 3 Withholding	15	N/A	Dollar	N/A
Item 4 Pymts for Services Rendered by Corporations and pass through entities Subject to Withholding	15	N/A	Dollar	N/A
Item 4 Wtihholding	15	8	Dollar	N/A
Special Contribution for Professional and Adivsory Services	15	N/A	Dollar	N/A
Reimbursed Expenses	15	N/A	Dollar	N/A
Responsibility of Payment to Health Providers	15	N/A	Dollar	N/A
Health Services Indicator	1	N/A	Indicator	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DEFINITION
Physicians Act 14-2017 Indicator	1		Indicator	N/A
Health Professionals Under Circular Letter No 20-01	1		Indicator	N/A
Received the Waiver Certificate from the service provider choosing the optional tax indicator	1		Indicator	N/A
Payments reported correspond to outsourced service indicator	1		Indicator	N/A
Waiver Type	1	N/A	Indicator	Used in filing only. Valid values include: P=Partial T=Total
Waiver Certificate Number	20	N/A	N/A	Waiver Certificate from Withholding on Payments from Services Rendered

Puerto Rico Form 480.6SP Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if one of the following conditions apply:

- The total sum of Item 1 plus Item 2 is greater than 500.

- Item 3 or Item 4 withholding is greater than 0.

PUERTO RICO FORM 480.7 IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.7 (Informative Return-Individual Retirement Account).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Total Balance of Account at Beginning of Year	15	1	Dollar	N/A
Item 2-Contributions for the Taxable Year	15	2	Dollar	N/A
Item 3-Rollover Contributions	15	3	Dollar	N/A
Item 4-Rollover Withdrawals	15	4	Dollar	N/A
Item 5-Refund of Excess Contributions	15	5	Dollar	N/A
Item 6-Penalty Withheld	15	6	Dollar	N/A
Item 7-Tax Withheld from Interest (10% of Item 12D)	15	7	Dollar	N/A
Item 8-Tax Withheld from Income Sources Within PR (10% of Item 12E)	15	8	Dollar	N/A
Item 9-Tax WH from Gov't Pensioners (10% of items 12G2 & 12G3)	15	9	Dollar	N/A
Item 10-Tax Withheld at Source Due to Hurricane Maria	15	10	Dollar	N/A
Item 11-Tax Withheld at Source to Non-Residents	15	11	Dollar	N/A
Item 12A-Contributions	15	12A	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 12B-Voluntary Contributions	15	12B	Dollar	N/A
Item 12C-Exempt Interest	15	12C	Dollar	N/A
Item 12D-Interest from Eligible Institutions	15	12D	Dollar	N/A
Item 12E-Income from Sources within Puerto Rico	15	12E	Dollar	N/A
Item 12F-Other Income	15	12F	Dollar	N/A
Item 12G1-Contributions	15	12G1	Dollar	N/A
Item 12G2-Eligible Interest	15	12G2	Dollar	N/A
Item 12G3-Other Income	15	12G3	Dollar	N/A
Item 12G-Total of 12G1, 12G2, 12G3	15	12G	Dollar	N/A
Item 12H-Prepaid (10%) Under Section 1081.06	15	12H	Dollar	N/A
Item 12I-Prepaid (5%) Under Section 1081.06	15	12I	Dollar	N/A
Item 12J-Prepaid (8%) Under Section 1023.23	15	12J	Dollar	N/A
Item 12K1-Taxable Amount	15	12K1	Dollar	N/A
Item 12K2-Exempt amount	15	12K2	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 12K3-Exempt Interest & Amt Over Which a Prepmt Was Made	15	12K3	Dollar	N/A
Item 12L-Total (12A-12K)	15	12L	Dollar	N/A
IRA Account Number	20	See Single Form Import Field Listing (page 51)		N/A
Indicate Purpose Indicator	1	N/A	Indicator	Valid values are: 0=Contributions 1=Distribution 2=Both
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 480.7 Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if any item is greater than 0.

PUERTO RICO FORM 480.7A IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.7A (Informative Return-Mortgage Interest).

Beginning with tax year 2016, the Hacienda has special requirements on how a name is structured in the filing based on the type of recipient being reported. If the Recipient Entity Type is **Corporation**, the full recipient name should be populated in the **Last Name/Full Name** field. All other Recipient Entity Types should use the **First Name**, **Middle Name** and **Last Name** fields.

Beginning with tax year 2017, the Hacienda has special filing requirements for Joint Borrower details. The filing submission is required to identify if the Joint Borrower is a Corporation or Individual. This designation is determined by the Joint Borrower Name fields populated in the application (the fields are included in the listing below). To ensure filing success, it is important that the Joint Borrower details are loaded completely, and to the appropriate fields.

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Interests paid by Borrower	15	1	Dollar	N/A
Item 2-Loan origination fees paid directly by borrower	15	2	Dollar	N/A
Item 2-Original Fees Paid or Financed Indicator	1	2a	Indicator	A value of zero (0) leaves this field blank. A value of 1 populates the **Paid** radio button, and a value of 2 populates the **Financed** radio button.
Item 3-Loan Discount points paid by borrower	15	3	Dollar	N/A
Item 3-Discounts Paid or Financed Indicator	1	3a	Indicator	A value of zero (0) leaves this field blank. A value of 1 populates the **Paid** radio button, and a value of 2 populates the **Financed** radio button.
Item 4-Refund of interests	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 5-Property taxes	15	5	Dollar	N/A
Item 6-Original Loan Amount	15	6	Dollar	N/A
Loan Term (in months)	3	7	Other	Enter the number of years in the term.
Joint Borrower Tax Identification Number (TIN)	11	N/A	N/A	N/A
Joint Borrower Name (Corporation	30	9	N/A	Map the complete name if the Joint Borrower is not an Individual.
Joint Borrower First Name	15	10	N/A	New for 2017. Map the first name if the Joint Borrower is an Individual.
Joint Borrower Middle Name	15	11	N/A	New for 2017. Map the middle name if the Joint Borrower is an Individual.
Joint Borrower Last Name	20	12	N/A	New for 2017. Map the last name if the Joint Borrower is an Individual.
Loan (account) number	20	See Single Form Import Field Listing (page 51)	N/A	Enter the account number for this recipient for each account that was opened. This is a key field that generates multiple 480.7A for a recipient. Note that the recipient's account number from your recipient file will not appear in this field.
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 480.7A Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the amount in either Item 1, Item 2 or Item 4 is greater than 0.

PUERTO RICO FORM 480.7C IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the **Item Number** fields on Puerto Rico Form 480.7C (Informative Return-Retirement Plans and Annuities).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Indicate Purpose	1	N/A	Indicator	N/A
Plan EIN	9	N/A	Other	N/A
Name of Plan	40	N/A	Other	N/A
Plan Sponsor's Name	40	N/A	Other	N/A
Keogh Plan Indicator	Xref	29	Indicator	ONESOURCE Tax Information Reporting recognizes only the following values for this field: 0 = Uncheck 1 = Check Use the **Check Box** XREF if your source file contains different values for this indicator.
Item 1-Rollover Contribution	15	1	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 2-Rollover Distribution	15	2	Dollar	N/A
Item 3-Annuity Cost	15	3	Dollar	N/A
Item 4-Governmental Retirement Fund	15	4	Dollar	N/A
Item 5-Tax Withheld from Periodic Pmt of Qual or Gov't Plan	15	5	Dollar	N/A
Item 6-Tax Withheld from Lump-Sum Distrib (20%)	15	6	Dollar	N/A
Item 7-Tax Withheld from Lump-Sum Distrib (10%)	15	7	Dollar	N/A
Item 8-Tax Withheld from Periodic Pmts of Non Qual Plan	15	8	Dollar	N/A
Item 9-Tax Withheld from Other Distrib of Qual Plans (10%)	15	9	Dollar	N/A
Item 10-Tax Withheld from Annuities	15	10	Dollar	N/A
Item 11-Tax Withheld from Rollover of Qual Plan to NonDed IRA	15	11	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 12-Tax Withheld from the Retirement Savings Account Program (10%)	15	12	Dollar	N/A
Item 13-Tax Withheld from the Rollover of the Retirement Svgs Acct Program	15	13	Dollar	N/A
Item 14-Tax Withheld from Nonresident's Distributions	15	14	Dollar	N/A
Item 15-Tax Withheld from Other Distributions	15	15	Dollar	N/A
Item 16-Amount Distributed	15	16	Dollar	N/A
Item 17-Taxable Amount	15	17	Dollar	N/A
Item 18-Amount Prepaid under Sec 1081(b)(9) or 1012D(b)(5)	15	18	Dollar	N/A
Item 19-After-Tax Contributions	15	19	Dollar	N/A
Item 20-Exempt Income	15	20	Dollar	N/A
Item 20A- Christmas Bonus, Summer Bonus and Medicine Bonus	15	20A	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 20B- Exempt Income Paid To Retired Members of the Puerto Rico Police Bureau	15	20B	Dollar	N/A
Item 20C- Other Income	15	20C	Dollar	N/A
Item 20D- Total (Add lines 20A through 20C)	15	20D	Dollar	N/A
Item 21A-Exempt	15	21A	Dollar	N/A
Item 21B-Taxable	15	21B	Dollar	N/A
Item 21C-Amt over which a Prepayment was Made	15	21C	Dollar	N/A
Item 21D-After-Tax Contributions	15	21D	Dollar	N/A
Item 21E-Total (Items 21A-21D)	15	21E	Dollar	N/A
Item 22-Income Tax Withheld on Distributions for Reason of Disaster	15	22	Dollar	N/A
Form of Distribution Indicator	1	N/A	Indicator	Valid values are: 0 = Leave Blank 1 = Lump Sum 2 = Partial 3 = Annuity (prior to tax year 2016) 4 = Periodic Payments (2016 and forward)

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Plan or Annuity Type	1	N/A	Indicator	Valid values are: 0 = Leave box unchecked 1 = Governmental 2 = Private 3 = Non-Qualified 4 = Fixed Annuity (2016 and forward) 5=Variable Annuity (2017 and forward)
Pension Start Date	10	5	Date	N/A
Boxes 23A and 23B-Distribution Codes (There are two Distribution Code fields beginning tax year 2017)	1	See Single Form Import Field Listing (page 51)	N/A	Default values include: A = Retirement B = Separation from Service C = Death D = Disability E = Plan Termination F = Hardship G = 59 1/2 years or more (In-Service) H = Sale of Substantially All the Assets I = Subsidiary Sale J = Excess Deferrals K = Act No. 80 L = Other M = Annuity N = Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane Maria Both distribution code fields must be mapped. If you only have one code, map a blank to the second distribution code field.
Account Number	20	See Single Form Import Field Listing (page 51)	N/A	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.
Void Indicator	1	N/A	N/A	Valid values include: 0 = No 1 = Yes

Puerto Rico Form 480.7C Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the following conditions apply:

- If Recipient Entity Type is Individual, and

- If the amount in any item is greater than 0.

PUERTO RICO FORM 480.7E IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the Item Number fields on Puerto Rico Form 480.7E (Optional Informative Return - Advertising, Insurance Premiums, Telecommunication Services, Internet Access and Cable or Satellite Television Services).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1-Insurance Premiums	15	1	Dollar	N/A
Item 2-Telecommunications Services	15	2	Dollar	N/A
Item 3-Advertising	15	4	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 4-Internet and Cable or Satellite Television Services	15	5	Dollar	N/A
Item 5-Bundles	15	6	Dollar	N/A
Item 6-Other related payment	15	7	Dollar	N/A
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.
Account Number	20	N/A	N/A	N/A

PUERTO RICO FORM 480.7F IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the Item Number fields on Puerto Rico Form 480.7F (Annual Return of Payments Received for Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 1 Insurance Premiums	15	1	Dollar	N/A
Item 1 Group Policy Indicator	1		Indicator	N/A
Item 2-Contributions to Health or Accident Plans	15	2	Dollar	N/A
Item 2 Group Policy Indicator	1		Indicator	N/A
Item 3 Telecommunications Services	15	3	Dollar	N/A
Item 4-Advertising	15	4	Dollar	N/A
Item 5-Internet and Cable or Satellite Television Services	15	5	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 6-Bundles	15	6	Dollar	N/A
Item 7-Other related payment	15	7	Dollar	N/A
Payment was Financed Indicator	1		Indicator	N/A
Intermediary Indicator	1		Indicator	N/A
Intermediary Tax Identification Number (TIN)	11		Numeric	N/A
Intermediary Name	30	N/A	N/A	N/A
Account Type	1	N/A	Indicator	Valid values are: 0=Leave Blank 1=Business Account 2=Residential Account
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.
Account Number	20	N/A	N/A	N/A

Puerto Rico Form 480.7F Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the following conditions apply:

- The amount in any Item is greater than 0.

PUERTO RICO FORM 499R-2/W-2PR IMPORT FIELD LISTING

The following table lists field descriptions, maximum lengths, box numbers, and definitions for the Item Number fields on Puerto Rico Form 499R-2/W-2PR (Withholding Statement).

Note that Xref is allowed for all box names.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 5 (Cost of Employer-sponsored health coverage)	15	5	Dollar	N/A
Item 6 (Charitable Contributions)	15	6	Dollar	N/A
Item 7 (Wages)	15	7	Dollar	N/A
Item 8 (Commissions)	15	8	Dollar	N/A
Item 9 (Allowances)	15	9	Dollar	N/A
Item 10 (Tips)	15	10	Dollar	N/A
Item 11 (Total)	15	11	Dollar	N/A
Item 12 (Reimbursed Expenses)	15	12	Dollar	N/A
Item 13 (Tax Withheld)	15	13	Dollar	N/A
Item 14 (Retirement Fund)	15	14	Dollar	N/A
Item 15 (Contributions to CODA Plans)	15	15	Dollar	N/A
Items 16 (Exempt Salaries)	15	16	Dollar	N/A
Item 17 (Exempt Salaries)	15	17	Dollar	N/A
Item 18 (Exempt Salaries)	15	18	Dollar	N/A
Items 16-18-Exempt Salaries Code	1	16C	Indicator	Blank, if no exempt salaries to report.

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
				Default values include: A = Public Employees' wages for emergency overtime B = Overtime Income earned by Puerto Rico Police member C = Stipends received by physician during internship period D = Compensation paid to an eligible researcher/scientist E = Salary not over $40,000/yr F = Vacation/Sick Leave liquidation pmt to public employees G = Disaster Assistance Qualified Pmt EG = Combination of E and G FG = Combination of F and G
Item 19 (Contrib to the Save and Double your Money Program)	15	19	Dollar	N/A
Item 20 (Social Security Wages)	15	20	Dollar	N/A
Item 21 (Social Security Tax Withheld)	15	21	Dollar	N/A
Item 22 (Medicare Wages and Tips)	15	22	Dollar	N/A
Item 23 (Medicare Tax Withheld)	15	23	Dollar	N/A
Item 24 (Social Security Tips)	15	24	Dollar	N/A
Item 25 (Uncollected Social Security Tax on Tips)	15	25	Dollar	N/A

FIELD	LEN	BOX NO.	NUMERIC TYPE	DESCRIPTION
Item 26 (Uncollected Medicare Tax on Tips)	15	26	Dollar	N/A
Cease of Operations Date	10		Date	N/A
Reasons for the Change	40	N/A	N/A	A description is required by the Hacienda for all reportable corrections.

Puerto Rico Form 499R-2/W-2PR Federal Reporting Threshold Calculations

The form is reported to the Puerto Rico Department of Treasury if the following conditions apply:

- If Recipient Entity Type is not Corporation, and

- If the amount in any item is greater than 0.

MAPPING SPECIFICATIONS FOR CANADIAN FORMS

This section lists specific import field listings for particular Canadian forms. Each table lists pertinent mapping information for import field listings, including any required fields.

ONESOURCE Tax Information Reporting supports the following Canadian forms:

- NR4: Statement of Amounts Paid or Credited to Non-Residents of Canada

- T4A: Statement of Pension, Retirement, Annuity, and Other Income

  Canadian Form T4A is a form for a payer, such as an employer, a trustee, an estate executor (or liquidator), an administrator, or a corporate director, assuming that you pay any of the following types of income:

  o Pension or superannuation

  o Lump-sum payments

  o Self-employed commissions

  o Annuities

  o Retiring allowances

  o Patronage allocations

  o RESP accumulated income payments

  o RESP educational assistance payments

  o Fees or other amounts for services

  o Other income such as research grants, certain payments under a wage-loss replacement plan, death benefits, and certain benefits paid to partnerships or shareholders.

- T5: Statement of Investment Income

- T5008: Statement of Securities Transactions

ABOUT CANADIAN PAYER RECORDS

To import Canadian payer records through ONESOURCE Tax Information Reporting, you must create a field map for your source data, similar to the same manner in which you create your payer records for your US payers.

All payer import files must be less than 3000 rows in size.

The following table lists field descriptions, maximum lengths, and definitions for a Canadian Payer field map.

See Payer Record Import Field Listing (page 22) if you need more information regarding a box that does not appear in the following table. Payer Record Import Field Listing (page 22) provides a listing of all of the payer fields that may be imported.

Payer Table for Canadian Forms

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Filer Identification Number (FIN)	9	2 Alpha, 7 Numeric	N/A	Payer EIN field. Not used in filing but ONESOURCE Tax Information Reporting requires this to create a form. ONESOURCE Tax Information Reporting does not allow alpha characters in the **Payer EIN** field, unless you select **Canada** as a **Payer Type** option. For Canadian filers, enter your Payer FIN. For NR4 filing, we do not populate the filing with this number. If your FIN is the same as your non-resident account number, you must populate both fields. We will extract the number from that field during filing.
Filer Name 1	30	Alphanumeric	N/A	Payer name 1. This is a required field. If this payer is used for U.S. and Canadian filings and the payers have different names, create a new Payer Code so the two payers are set up correctly.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Filer Name 2	30	Alphanumeric	N/A	Payer name 2.
Filer Name 3	30	Alphanumeric	N/A	Payer name 3.
Filer Address Line 1	30	Alphanumeric	N/A	Payer address 1. This field is required.
Filer Address Line 2	30	Alphanumeric	N/A	Payer address 2. This field is required.
Filer City	28	Alphanumeric	N/A	Payer city. This field is required.
Filer State or Province	2	Alphanumeric	N/A	Canadian province or U.S. state. This field is required. If your value is not **US** or **CN**, map it to **ZZ**. Do not map other countries' states to this field.
Filer Country	3	Alpha	N/A	During import, you will need to use the ONESOURCE Tax Information Reporting country code. This field is required. If your country codes are different, create a Xref.
Filer Postal Code	10	Alphanumeric	N/A	Payer postal or zip code.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
				This field is required.
ADMIN/Trustee of Multiple Employers Plan	1	N/A	N/A	For Form T4A, not used in filing but ONESOURCE Tax Information Reporting requires this indicator to calculate the appropriate threshold. If this indicator is checked, threshold is $25, except if group term life insurance is greater than 0.
Contact Name	22	Alphanumeric	N/A	Type the contact name that you want the Canada Revenue Agency to use. This field is required. This information is used during filing.
Contact Phone Area Code *	3	Alphanumeric	N/A	N/A
Contact Phone Number *	7	Alphanumeric	N/A	N/A
Contact Extension Number	4	Numeric	Other	Canadian filer information.
Foreign Address Indicator	1	Numeric	Indicator	Xref allowed. Select this indicator if the country is not US.
Foreign Business Number/ID 1 or Payer Account Number	15	Alphanumeric	N/A	This field is required for T5 and T5008 filing. Include the 15-character payer business number in this field. Your account number should contain a nine-digit business number, a two-letter program identifier, and a four-digit reference number.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
				For Form NR4, populate your non-resident account number in this field. The non-resident account number is required.
Foreign Contact Name	22	Alphanumeric	N/A	For Forms T5 and T5008, type the contact name that you want the Canada Revenue Agency to use. This field is required. This information is used during filing.
Foreign Contact Phone Area Code	3	Alphanumeric	N/A	For Forms T5 and T5008, this field is required.
Foreign Contact Phone Number	7	Alphanumeric	N/A	For Forms T5 and T5008, this field is required.
Foreign Contact Extension Number	4	Numeric	N/A	For Forms T5 and T5008.
Foreign Filer Bank Transit Number	8	Alphanumeric	N/A	This field is required if you are reporting interest income.
Foreign Non-resident Account Number	9	Alphanumeric	N/A	XML tag: <nr_acct_nbr>
Payer Name 1 (Payer or Agent)	30	Alphanumeric	N/A	For Form T4A, payer name 1. This field is required.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
				If this payer is used for U.S. and Canadian filings and the payers have different names, create a new Payer Code so the two payers are set up correctly.
Payer Name 2	30	Alphanumeric	N/A	For Form T4A, payer name 2.
Payer Name 3	30	Alphanumeric	N/A	For Form T4A, payer name 3.
Payer Type	1	Alpha	N/A	For Form T4A, T5 and T5008, use this field to set up the payer type. Xref is allowed. The default values include: 0 = U.S. 1 = Foreign 2 = Canada If you are setting up Canadian payers, you must use **2** as your default value.
Proprietor #1 Social Insurance Number	9	Alphanumeric	N/A	For Form T4A.
Proprietor #2 Social Insurance Number	9	Alphanumeric	N/A	For Form T4A.
Registered Pension Plan Registration Number 1	7	Alphanumeric	N/A	For Form T4A.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Registered Pension Plan Registration Number 2	7	Alphanumeric	N/A	For Form T4A.
Registered Pension Plan Registration Number 3	7	Alphanumeric	N/A	For Form T4A.
Remitter Type	1	Numeric	Other	N/A

ABOUT CANADIAN RECIPIENT RECORDS

To import Canadian recipient records through ONESOURCE Tax Information Reporting, you must create a field map for your source data, similar to the same manner in which you create your recipient records for your US recipients.

The following table lists field descriptions, maximum lengths, and definitions for a Canadian Recipient field map.

> The Recipient Record Import Field Listing (page 31) provides an all-inclusive listing of the recipient fields that may be imported.

Recipient Table for Form NR4

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recip Name 1 or Last Name	40	Alphanumeric	N/A	N/A

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
TIN Type	1	Numeric	Other	You may select the TIN type as **Unknown/Other**.
First Name	12	Alphanumeric	N/A	N/A
Second Name	1	Alphanumeric	N/A	N/A
Recip Name Line 2	9	Alphanumeric	N/A	N/A
Recipient SIN	9	Numeric	Other	Enter the recipient foreign social security number in this field.
Business Number BN	20	Numeric	Other	N/A
Recip Address Line 1	30	N/A	N/A	N/A
Recipient Address Line 2	30	N/A	N/A	N/A
Recip City	28	N/A	N/A	N/A
Recip Province or U.S. State	2	N/A	N/A	U.S. state or Canadian province. If not U.S. or Canadian province, then select **ZZ**.
Recip Country Code	3	Alpha	N/A	N/A
Recipient Postal Code	10	Alphanumeric	N/A	N/A
Foreign Address Indicator	1	Alphanumeric	N/A	Map this indicator if the address is a foreign country.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recipient Account Number	20	Alphanumeric	N/A	N/A
Payer or Remitter Identification Number	20	Alphanumeric	N/A	N/A
Recipient Type Indicator	1	Numeric	N/A	Canadian forms require reporting recipient types. Individual = 1 Joint account = 2 Corporation = 3 Association, trust, clubs, partnership = 4 Government institution = 5 Default to **Others** (and during T-5 filing, if = other, will default this to 1).

Recipient Table for Form T4A

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recip Name 1 or Last Name	40	Alphanumeric	N/A	Name 1 or last name. Additionally, you may map Corporation Name 1 in this field.
TIN Type	1	Numeric	Other	You may classify the TIN type as unknown/other.
Recipient Type Indicator (Entity Type)	1	Numeric	Indicator	Map this to the entity type. Canadian forms require reporting recipient types. Add new entity types to the existing entity types:

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
				1 = Individual 2 = Joint account 3 = Corporation 4 = Association, trust, clubs, partnership 5 = Government institution Note that these entity types are different from the ONESOURCE Tax Information Reporting default values for recipient entity type. The ONESOURCE Tax Information Reporting default values for recipient entity type are as follows: 0 = Other 1 = Corporation 2 = Individual 3 = Exempt/Gov't. 4 = Joint 5 = Assoc. Trusts, Clubs, Pships 6 = Public Body 7 = Spouse of settlor or deceased person 8 = Other Joint Account Holder If your Canadian recipient type does not match one of the values listed above, make sure that you create a Xref.
First Name	12	Alphanumeric		Individual recipient first name.
Second Name	1	Alphanumeric		Individual recipient middle initial.
Recip Name Line 2	40	Alphanumeric	N/A	N/A
Recipient SIN	9	Numeric	Other	This field is required. Use this field to map recipients that are not corporations. If mapping a zero or bad TIN, enter **000000000** in this field.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Business Number BN	20	Numeric	Other	This field is required.
Recip Address Line 1	30	N/A	N/A	Recipient address line 1.
Recip Address Line 2	30	N/A	N/A	Recipient address line 2.
Recip City	28	N/A	N/A	Recipient city.
Recip Province or U.S. State	2	N/A	N/A	Canadian province or U.S. state. This field is required. If your value is not **US** or **CN**, map it to **ZZ**.
Recip Country	3	Alpha	N/A	During import, you will need to use the ONESOURCE Tax Information Reporting country code. This field is required. If your country codes are different, create a Xref.
Recipient Postal Code	10	Alphanumeric	N/A	Recipient postal or zip code.
Recipient Number	20		N/A	Form Account number field.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recipient Account Number	20	Alphanumeric	N/A	Use the current account number. If the recipient entity type is not Individual, Joint, Spouse or settlor of deceased person, or Other Joint Account Holder, you will need to populate this field with a 15-character account number. This information will appear in Box 013.
Foreign Business Number/ID 1	15	Alphanumeric	N/A	N/A

Recipient Table for Forms T5 and T5008

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recip Name 1 or Last Name	20	Alphanumeric	N/A	Name 1 or last name. Additionally, you may map Corporation Name 1 in this field.
Individual First Name	12	Alphanumeric	N/A	Name 2
Individual Recip Initial	1	Alphanumeric	N/A	Name 3

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Recipient SIN (and Recipient Business Number)	9	Numeric	Other	Recipient TIN. You should enter both the Canadian SIN and the Business Number here.
Recipient TIN Type	9	Numeric	Other	This field is required. Your file should include the Canada Recipient Type. You can map to this field by creating a Xref.
Recipient Type Indicator (Entity Type)	1	Numeric	Indicator	Map this to the entity type. Canadian forms require reporting recipient types. Add new entity types to the existing entity types: 1 = Individual 2 = Joint account 3 = Corporation 4 = Association, trust, clubs, partnership 5 = Government institution Note that these entity types are different from the ONESOURCE Tax Information Reporting default values for recipient entity type. The ONESOURCE Tax Information Reporting default values for recipient entity type are as follows: 0 = Other 1 = Corporation 2 = Individual 3 = Exempt/Gov't. 4 = Joint 5 = Assoc. Trusts, Clubs, Pships 6 = Public Body 7 = Spouse of settlor or deceased person 8 = Other Joint Account Holder If your Canadian recipient type does not match one of the values listed above, make sure that you create a Xref.

FIELD	MAX LEN	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Corporation, Organization Name Line 2	30	Alphanumeric	N/A	Name line 2.
Recip Address Line 1	30	Alphanumeric	N/A	Address line 1.
Recipient Address Line 2	30	Alphanumeric	N/A	Address line 2.
Recip City	28	Alphanumeric	N/A	City.
Recip Province or U.S. State	2	Alphanumeric	N/A	U.S. state or Canadian province. If your value is not **US** or **CN**, map it to **ZZ**.
Recip Country Code	3	Alpha	N/A	During import, you will need to use the ONESOURCE Tax Information Reporting country code. If your country codes are different, create a Xref.
Recipient Postal Code	10	Alphanumeric	N/A	N/A
Recipient Bank Transit Number	8	Alphanumeric	N/A	N/A
Recipient Account Number	12	Alphanumeric	N/A	Use the current account number.

ABOUT CANADIAN FORM IMPORTS

To import Canadian form records through ONESOURCE Tax Information Reporting, you must create a field map for your source data, similar to the same manner in which you create your recipient records for your U.S. forms.

The following tables list field descriptions, maximum lengths, and definitions for a Canadian Form field map.

Form Import Table for Canadian Form NR4

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Cancelled Indicator	1	8	Numeric	Indicator	N/A
Payer or Remitter ID Number	20	9	Alphanumeric	N/A	N/A
Second Account Holder First Name	15	10	Alphanumeric	N/A	N/A
Second Account Holder Middle Initial	1	11	Alphanumeric	N/A	N/A
Second Account Holder Last Name	20	12	Alphanumeric	N/A	N/A
Box 12 (Country Code)	3	12	Alphanumeric	N/A	This is a key field. The country code is a three-letter abbreviation.
Box 14 (Income Code)	2	14	Alphanumeric	N/A	N/A
Box 15 (Currency Code)	3	15	Alphanumeric	N/A	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 16 (Gross Income)	15	16	Numeric	Dollar	N/A
Box 17 (Non-resident Tax Withheld)	15	17	Numeric	Dollar	N/A
Box 18 (Exemption Code)	1	18	Alphanumeric	N/A	N/A
Box 24 (Income Code)	2	24	Alphanumeric	N/A	N/A
Box 25 (Currency Code)	3	25	Alphanumeric	N/A	N/A
Box 26 (Gross Income)	15	26	Numeric	Dollar	N/A
Box 27 (Non-resident Tax Withheld)	15	27	Numeric	Dollar	N/A
Box 28 (Exemption Code)	1	28	Alphanumeric	N/A	N/A

Form NR4 Reporting Threshold Calculations

The form is reported if the following conditions apply:

- If the gross amount is equal to or greater than $50, or

- If the amount is less than $50, but there is tax withheld.

Form Import Table for Canadian Form T4A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 015(	N/A	N/A	N/A	N/A	N/A
Box 016 (Pension or superannuation)	15	016	Numeric	Dollar	See Footnote Information (page 327) below.
Box 018 (Lump sum payments)	15	018	Numeric	Dollar	See Footnote Information (page 327) below.
Box 020 (Self-employed commissions)	15	020	Numeric	Dollar	N/A
Box 022 (Income tax deducted)	15	022	Numeric	Dollar	Meets federal threshold if this box is greater than 0.
Box 024 (Annuities)	15	024	Numeric	Dollar	N/A
Box 028 (Other income)	15	028	N/A	Dollar	N/A
Box 030 (Patronage allocations)	15	030	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 032 (Registered pension plan contributions-past service)	15	032	Numeric	Dollar	N/A
Box 034 (Pension adjustment)	15	034	Numeric	Dollar	See Footnote Information (page 327) below.
Box 038 (Footnote Code)	2	038	Numeric	Other	This is not an editable field. This is displayed in the Other Form Information section. The amount in this field is not shown on the T4A form that you send to your recipients. However, the amount will need to be reported in the XML file that you submit to the Canada Revenue Agency.
Box 040 (RESP accumulated income payments)	15	040	Numeric	Dollar	N/A
Box 040 Code	2	40a	Numeric	Other	Default code is 00.
Box 042 (RESP educational assistance payments)	15	042	Numeric	Dollar	N/A
Box 046 (Charitable donations)	15	046	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 048 (Fees for services)	15	048	Numeric	Dollar	N/A
Box 102 (Lump sum payments-NR services transferred)	15	102	Numeric	Dollar	N/A
Box 104 (Research grant)	15	104	Numeric	Dollar	N/A
Box 105 (Scholarships, fellowships or bursaries)	15	105	Numeric	Dollar	N/A
Box 106 (Death benefits)	15	106	Numeric	Dollar	N/A
Box 107 (Income from wage loss replacement plans)	15	107	Numeric	Dollar	N/A
Box 108 (Lump sum payment out of RPP-not eligible for transfer)	15	108	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 109 (Periodic pymts from an unregistered plan)	15	109	Numeric	Dollar	N/A
Box 110 (Lump sum payment accrued to Dec 31, 1971)	15	110	Numeric	Dollar	N/A
Box 111 (IACC annuities)	15	111	Numeric	Dollar	N/A
Box 115 (Installment or annuity payment under a DPSP)	15	115	Numeric	Dollar	N/A
Box 116 (Medical Travel Assistance)	15	116		Dollar	N/A
Box 117 (Loan benefit)	15	117	Numeric	Dollar	N/A
Box 118 (Medical premium benefit)	15	118	Numeric	Dollar	N/A
Box 119 (Group term life insurance benefit)	15	119	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 122 (RESP Accumulated income paid to other)	15	122	Numeric	Dollar	N/A
Box 123 (Payments from a revoked DPSP)	15	123	Numeric	Dollar	N/A
Box 124 (Board and Lodging at special work sites)	15	124	Numeric	Dollar	N/A
Box 125 (Disability benefits from superannu. or pension plan)	15	125	Numeric	Dollar	N/A
Box 126 (Registered pension plan contrib (pre-1990 past service))	15	126	Numeric	Dollar	N/A
Box 127 (Veteran's benefit)	15	127	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 129 (Tax deferred cooperative share)	15	129	Numeric	Dollar	N/A
Box 130 (Apprenticeship incentive grant)	15	130	Numeric	Dollar	N/A
Box 131 (Registered disability savings plan)	15	131	Numeric	Dollar	N/A
Box 132 (Wage earner protection program)	15	132	Numeric	Dollar	N/A
Box 133 (Variable Pension Plans)	15	133	Numeric	Dollar	N/A
Box 134 (Tax free savings account)	15	134	Numeric	Dollar	N/A
Box 135 (Premiums for private health svcs plans)	15	135	Numeric	Dollar	N/A
Box 144 (Status Indian-Other Income)	15	144	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 146 (Status Indian-Pension or Superannuation)	15	146	Numeric	Dollar	N/A
Box 148 (Status Indian)	15	148	Numeric	Dollar	N/A
Box 150 (Labour Adjustment Benefits Act & Appropriation Acts)	15	150	Numeric	Dollar	N/A
Box 152 (SUPB qualified under the Income Tax Act)	15	152	Numeric	Dollar	N/A
Box 154 (Cash award or prize from payer)	15	154	Numeric	Dollar	N/A
Box 156 (Bankruptcy Settlement)	15	156	Numeric	Dollar	N/A
Box 158 (Lump sum pymts-not from RPP or DPSP, cannot transfer)	15	158	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 180 (Lump sum payment out of DPSP-not eligible for transfer)	15	180	Numeric	Dollar	N/A
Box 190 (Lump sum payments from unregistered plan)	15	190	Numeric	Dollar	N/A

Footnote Information

This amount is printed in the Footnote section of the form and does not appear on the T4A form that you send to your recipients. When you view the form in ONESOURCE Tax Information Reporting, the amount displays in the Other Form Information section. ONESOURCE Tax Information Reporting determines the code that is printed on the form and that is reported in the XML file based on the amount type.

Form T4A Reporting Threshold Calculations

The form is reported if the following conditions apply and if you exclude the entity type from threshold calculations:

- If the total of all payments in the calendar year was more than $500, or

- If box 022 (deducted tax from any payment) is greater than 0, or

- If a payer provides group term life insurance taxable benefits for form employees or

- Retirees (box code 119, Grp_trm_life_amt > 0), then report All, or

- If the payer is the administrator or trustee of a multi-employer plan and provided taxable benefits under the plan to employees, former employees or retirees, and if the total of all benefits paid exceeds $25.

Form Import Table for Canadian Form T5

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 1 (Second Recip Last Name)	20	1	Alphanumeric	N/A	N/A
Box 2 (Second Recip First Name)	12	2	Alphanumeric	N/A	N/A
Box 3 (Second Recip Initial)	1	3	Alphanumeric	N/A	N/A
Box 10 (Actual amt of div other than eligible dividends)	15	10	Numeric	Dollar	N/A
Box 11 (Taxable amount of div other than eligible dividends)	15	11	Numeric	Dollar	N/A
Box 12 (Dividend tax credit for div other than eligible div)	15	12	Numeric	Dollar	N/A
Box 13 (Interest from Canadian source)	15	13	Numeric	Dollar	N/A
Box 14 (Other income from Canadian source)	15	14	Numeric	Dollar	Map to Box 14.
Box 15 (Foreign Income)	15	15	Numeric	Dollar	Map to Box 15.
Box 16 (Foreign tax paid)	15	16	Numeric	Dollar	Map to Box 16.

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 17 (Royalties from Canadian source)	15	17	Numeric	Dollar	Map to Box 17.
Box 18 (Capital gain)	15	18	Numeric	Dollar	Map to Box 18.
Box 19 (Accrued income)	15	19	Numeric	Dollar	Map to Box 19.
Box 20 (Amount eligible for resource allowance deduction)	15	20	Numeric	Dollar	Map to Box 20.
Box 24 (Actual amount of eligible dividends)	15	24	Numeric	Dollar	N/A
Box 25 (Taxable amount of eligible dividends)	15	25	Numeric	Dollar	N/A
Box 26 (Dividend tax credit for eligible dividends)	15	26	Numeric	Dollar	N/A
Box 27 (Foreign currency indicator)	3	See Single Form Import Field Listing (page 51)	N/A	N/A	N/A
Box 28 (Recipient bank transit number)	27	31	Alphanumeric	N/A	This value is derived from the Recipient table.
Box 40 (Capital gains dividends period 1)	15	27	N/A	Dollar	N/A
Box 41 (Capital gains dividends period 2)	15	28	N/A	Dollar	N/A
Box 27 (Foreign currency indicator)	3	Key field	Alpha		Create a Xref for this value.

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 28 (Recipient bank transit number)	27	31	Alphanumeric	N/A	This value is derived from the Recipient table.
Box 30 (Equity linked notes interest)	15	30	Numeric	Dollar	N/A
Box 40 (Capital gains dividends period 1)	15	27	N/A	Dollar	N/A
Box 41 (Capital gains dividends period 2)	15	28	N/A	Dollar	N/A
Unclaimed Proceed Indicator	1	32	N/A	N/A	N/A
Cancelled Indicator	1	33	N/A	N/A	N/A
Tax withheld for unclaimed proceed	15	29	N/A	Dollar	N/A

Form T5 Reporting Threshold Calculations

The form is reported if the following conditions apply:

- If the sum of Boxes 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, and 26 is greater than or equal to $50, or

- If each of the boxes listed above is greater or equal to $50.

Form Import Table for Canadian Form T5008

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 1 (Second recip last name)	20	1	Alphanumeric	N/A	N/A
Box 2 (Second recip first name)	12	2	Alphanumeric	N/A	N/A
Box 3 (Second recip initial)	1	3	Alphanumeric	N/A	N/A
Box 13 (Foreign Currency)	3	See Single Form Import Field Listing (page 51)		N/A	N/A
Box 14 (MM of disposition)	2	See Single Form Import Field Listing (page 51)	Numeric	N/A	This is a key field.
Box 14 (DD of disposition)	2	See Single Form Import Field Listing (page 51)	Numeric	N/A	This is a key field.
Box 15 (Type code of securities)	3	See Single Form Import Field Listing (page 51)	Alphanumeric	N/A	This is a key field. Xref is allowed.
Box 16 (Quantity of securities)	13	7	Numeric	Other	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. The decimal is not assumed for this field.

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
					Use this field to record the share/units ending balance. It will not be printed for filing.
Box 16a (Quantity Unit)	5	8	Alphanumeric	N/A	This does not appear on the form, but is included in the instructions. Canada Revenue Agency allows you to provide quantity unit information during filing.
Box 17 (Identification of securities)	60	9	Alphanumeric	N/A	N/A
Box 18 (CUSIP/ISIN)	12	See Single Form Import Field Listing (page 51)	Alphanumeric	N/A	This is a key field. This is different from Box 24.
Box 18a (CUSIP/ISIN Indicator)	1	11	Numeric	Indicator	This does not appear on the form, but you can provide the following information during import. Unidentified number = 1 (if the securities are not identified by a CUSIP/ISIN number) CUSIP number = 2 ISIN number = 3
Box 19 (Face Amount)	15	12	Numeric	Dollar	N/A
Box 20 (Cost or book value)	15	13	Numeric	Dollar	N/A

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 21 (Proceeds of disposition or settlement amount)	15	14	Numeric	Dollar	N/A
Box 22 (Type of code of securities received on settlement)	3	15	Alphanumeric		N/A
Box 23 (Qty of securities received on settlement)	13	16	Numeric	Other	N/A
Box 23a (Quantity of Unit rec'd on settlement)	5	17	Alphanumeric	N/A	To use this field, you must provide the decimal in your source data. If your data includes a trailing zero, you still need to include the decimal point. The decimal is not assumed for this field. Use this field to record the share/units ending balance. It will not be printed for filing.
Box 24 (CUSIP/ISIN- rec'd on settlement)	12	18	Alphanumeric	N/A	This is a key field. This does not appear on the form, but you may provide this information for filing purposes.
Box 24a (CUSIP/ISIN Ind-rec'd on settlement)	1	19	Numeric	N/A	This does not appear on the form, but you can provide the following information for filing purposes. Unidentified number = 1 (if the securities are not identified by a CUSIP/ISIN number)

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
					CUSIP number = 2 ISIN number = 3
Box 24b (ID of sec rec'd on settlement)	60	20	Alphanumeric	N/A	This field is part of Box 24.
Tax withheld on unclaimed proceed	15	22	Numeric	Dollar	Special print rules apply.
Unclaimed proceed indicator	1	23	Numeric	Indicator	Select this indicator for paper filing.
Cancelled Indicator	1	24	Numeric	Indicator	N/A

Form T508 Reporting Threshold Calculations

The form is reported if any of the amount boxes contain an amount greater than 0.

Form Import Table for Canadian Form T5018

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 21 (Tax Year End Date)	N/A	N/A	N/A	N/A	Automatically set to December 31 of the tax year.

FIELD	MAX LEN	BOX NO.	CHARACTER TYPE	NUMERIC TYPE	DESCRIPTION
Box 22 (Construction subcontractor payments)	15	22	Numeric	N/A	N/A

MAPPING SPECIFICATIONS FOR SPECIAL IMPORT TYPES

This section includes specific import field listings for different types of ONESOURCE Tax Information Reporting field maps. Each table lists pertinent mapping information for import field listings, including any required fields.

PAYER RETURN ADDRESS FIELD MAP

To import payer return address information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Payer Return Address field maps.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Return Address Code	15	N/A	Payer return address code. This code should be something meaningful to your organization. If you are importing forms with a payer return address in the form record, you would use this code.
Return Address Type	1	N/A	Indicates that the Return Address Code is used for the SPS payer cover page only. The default values for this field are: 0 = Form Return Address 1 = SPS Cover Letter If you indicate that the Return Address Code is for the SPS payer cover page only, then this code is not included in the list of payer return addresses for the form.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Return Address Company Name	40	N/A	Payer return address company name line 1
Return Address Company Name 2	40	N/A	Payer return address company name line 2
Return Address Contact Name	25	N/A	Payer return address contact name
Return Address Contact Phone	10	N/A	Payer return address contact phone number
Return Address Contact Phone Extension	5	N/A	Payer return address contact phone extension
Return Address Contact Fax Number	20	N/A	Payer return address contact fax number
Return Address Alternate Contact Phone	10	N/A	If the alternate contact phone is provided, forms for recipients with a non-U.S. address will have that number as the contact number. If the alternate contact phone is not provided, those forms for those non-U.S. recipients will use the contact number instead.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Return Address Alternate Contact Phone Extension	5	N/A	If the alternate contact phone is provided, forms for recipients with a non-U.S. address will have that number as the contact number. If the alternate contact phone is not provided, those forms for those non-U.S. recipients will use the contact number instead.
* Return Address 1	40	N/A	Payer return address line 1
Return Address 2	40	N/A	Payer return address line 2
* Return Address City	40	N/A	Payer return address city
* Return Address State	2	N/A	Payer return address state
* Return Address Zip Code	15	N/A	Payer return address zip code
Return Address Foreign Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Return Country ID	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Return Address Permit Number	20	N/A	Payer return address permit number. This is used in Compliance print.
Return Address Permit City	25	N/A	Payer return address permit city. This is used in Compliance print.

STATEMENT MESSAGE FIELD MAP

To import statement message information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Statement Message field maps.

> A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Statement Message Code	15	N/A	Statement message code. This code should be something meaningful to your organization. If you are importing forms with a statement message in the form record, you would use this code.
* Statement Message 1	70	N/A	Statement message line 1
Statement Message 2	70	N/A	Statement message line 2

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Statement Message 3	70	N/A	Statement message line 3
Statement Message 4	70	N/A	Statement message line 4
Statement Message 5	70	N/A	Statement message line 5

SYSTEM CONTACT FIELD MAP

To import system contact information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for System Contact field maps.

A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* System Contact Code	10	N/A	System contact code
* System Contact	40	N/A	System contact name
System Contact Phone	20	N/A	System contact phone number
System Contact Extension	5	N/A	System contact phone extension

SHIPPING ADDRESS FIELD MAP

To import shipping address information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Shipping Address field maps.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Shipping Address Code	15	N/A	Shipping address code
Shipping Address Company Name	40	N/A	Shipping address company name
Shipping Address Company Name 2	40	N/A	Shipping address company name line 2
Shipping Address Contact Name	25	N/A	Shipping address contact name
Shipping Address Contact Phone	10	N/A	Shipping address contact phone number

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Shipping Address Contact Phone Extension	5	N/A	Shipping address contact phone extension
Shipping Address Contact Fax Number	20	N/A	Shipping address contact fax number
* Shipping Address 1	40	N/A	Shipping address line 1
Shipping Address 2	40	N/A	Shipping address line 2
* Shipping Address City	40	N/A	Shipping address city
* Shipping Address State	2	N/A	Shipping address state
* Shipping Address Zip Code	15	N/A	Shipping address zip code
Shipping Address Foreign Indicator	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Shipping Country ID	Xref	N/A	Shipping address country ID

NQI FIELD MAP

To import NQI information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for NQI field maps.

Note the following:

- Any field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* NQI Code	15	N/A	NQI code
* NQI EIN	11	N/A	NQI EIN
Begin Tax Year	4	N/A	Beginning tax year
End Tax Year	4	N/A	Ending tax year
* NQI Name 1	40	N/A	NQI name line 1
NQI Name 2	40	N/A	NQI name line 2
NQI Name 3	40	N/A	NQI name line 3 For the Process Type of "FATCA-Sub-Owner" Name line 3 is required.
* NQI Address 1	40	N/A	NQI address line 1 Address 1 or P.O. Box is required.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
NQI Address 2	40	N/A	NQI address line 2
*NQI P.O. Box	40	N/A	NQI P.O. Box
			Address 1 or P.O. Box is required.
NQI City	40	N/A	NQI City
NQI Province	Xref	N/A	NQI province or state
NQI Zip Code	15	N/A	NQI zip code
* NQI Country ID	Xref	N/A	NQI country ID. This is also used to populate box 16c of Form 1042-S,
GIIN	19	N/A	N/A
ForeignTIN	22	N/A	To be used for box 16d of Form 1042-S.
Process Type Indicator	Xref	N/A	Default values are: 0 = 1042S NQI/Intermediary Information 1 = FATCA Sponsored Entity 2 = FATCA Sub-Owner

PAYER STATE CODE FIELD MAP

To import payer state code information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Payer State Code field maps.

Note the following:

- A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

- Fields that allow the use of Xref do not have a maximum length.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Payer Code	Xref	N/A	Payer code
* State/Province	2	N/A	Payer state or province
* State Code Name	20	N/A	Payer state code name. This should be something meaningful to you. It is used to distinguish between states with multiple codes. If you are using this state code for all filing types, select Default. Otherwise, select the filing type for the code.
* State Payer Code	20	N/A	Payer state code
State Default Ind.	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
ICR New Hire Ind.	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
Quarterly Ind.	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
W-2 Ind.	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.
1042-S Ind.	Xref	N/A	To select the indicator, type **1** in your source file. If your source file contains an existing value in this field, you must create a Xref before importing your file to ONESOURCE Tax Information Reporting.

ABATEMENT CODE FIELD MAP

To import abatement code information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Abatement Code field maps.

A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* User-defined penalty abatement code	20	N/A	Penalty abatement code defined by the user.
* User-defined penalty abatement description	150	N/A	Penalty abatement description defined by the user.

RETURN MAIL CODE FIELD MAP

To import return mail code information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for Return Mail Code field maps.

A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* User-defined return mail code	3	N/A	Return mail code defined by the user.
* User-defined return mail description	150	N/A	Return mail description defined by the user.

ADDITIONAL FORM INFORMATION (W-2 RECONCILIATION PAGE)

The additional form record is used to store data that is not provided to the IRS but may be provided to recipients. Your source file for additional form information must include the same key fields used to create the form it will link to.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
* Payer Code	Xref	N/A	References the payer in the form source file.
* Recipient TIN	11	N/A	Dashes are acceptable. **Example:** xxx-xx-xxxx

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
Recipient TIN Type	Xref	N/A	The recipient's TIN type. Valid values are: 0= Undetermined 1= EIN 2 = SSN
Customer ID	20	N/A	The recipient's unique customer ID.
Group	30	N/A	The recipient's security group.
* Form Code	Xref	N/A	This represents the form code of the form you want to link this additional form information to.
Taxable State	Xref	N/A	This is the same taxable state as on the form you are linking to.
Recipient Name 1 or Last Name	40	N/A	If you have blank TIN recipients, use this field to identify a unique recipient during form import.
Key indicator 1 (Employee Type)	1	N/A	This is an optional key field for type of employee. Valid values are: 0 = Leave Blank 1 = Statutory Employee 2 = Sick Pay 3 = Common Law 4 = Retirement 5 = Imputed Income
Form Identifier	20	N/A	This is an optional key field. It can be used to create multiple forms for the same recipient. A common use would be for an account or contract number.
Indicator 1 (Type of Wages)	1	N/A	Enter the type of wages to be adjusted. Valid values are:

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			0 = Federal Wages 1 = Social Security Wages 2 = Medicare Wages 3 = State Additional Withholding
Box Number (Box Amount Type)	5	N/A	Enter the code for the additional information. Valid codes: are: 001 GROSS PAY 002 Non-Stat Stock Opt (V) 003 Stock Options-Other 004 Moving Expenses 005 Imputed Income (C) 006 Imputed Income-Other 007 Fringe Benefits 008 Non Cash Fringe Benefits 009 PSPP Disposition Earnings 010 Deferred Compensation 011 Deferred Comp Payout 012 Deferred Co Investment 013 Nonqualified Wages 014 Nonqualified Savings 015 Assignment Allowance 016 Moving Expenses-Excludable 017 Pre-Tax Deductions* 018 Health Savings Account (W) 019 Dependent Care Assistance 020 401K (D) 021 Adoptive Assistance (T) 022 Tuition 023 Wage Over Limit 024 Disability Wages 025 Paid Family Leave 026 Non Qualified Company Match 027 Misc Repayments 028 Misc Payments 029 NQ Pension FICA Wages 099 REPORTED WAGES 999 Additional Withholding
Box Value	40	Alphanumerical	Enter the amount.

FIELD	LEN	NUMERIC TYPE	DESCRIPTION
			Whole numbers without decimals will be recognized as the full amount and will not be appended two decimal places.
Box Description	1	N/A	Not Applicable
Indicator 2	1	N/A	Not Applicable
Indicator 3	1	N/A	Not Applicable
Indicator 4	1	N/A	Not Applicable
Indicator 5	1	N/A	Not Applicable

TRANSMITTER CODE FIELD MAP

To import filing transmitter code information through ONESOURCE Tax Information Reporting, you must create a field map for your source data. The following table lists field descriptions, maximum lengths, and definitions for transmitter code field maps.

A field marked with an asterisk (*) is a required field. You can still save a map file without mapping one or more of the required fields. However, during import, if one of the required fields is not mapped, ONESOURCE Tax Information Reporting will stop the import process.

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
* Transmitter ID	20	Alphanumeric	N/A
*Transmitter EIN	11	Alphanumeric	N/A

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
*Transmitter Name 1	40	Alphanumeric	N/A
Transmitter Name 2	40	Alphanumeric	N/A
*Transmitter Company Name 1	40	Alphanumeric	N/A
Transmitter Company Name 2	40	Alphanumeric	N/A
Foreign Entity Indicator	1	Numeric	0 = No 1 = Yes
*Transmitter Address 1	40	Alphanumeric	N/A
Transmitter Address 2	40	Alphanumeric	N/A
*Transmitter City	40	Alphanumeric	N/A
Transmitter State	2	Alphanumeric	N/A
*Transmitter ZIP	15	Alphanumeric	N/A
Transmitter Country ID	2	Alphanumeric	N/A
*Contact Name	40	Alphanumeric	N/A
*Contact Email	50	Alphanumeric	N/A
*Contact Phone	16	Alphanumeric	N/A
Contact Ext	8	Alphanumeric	N/A

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Contact Fax	15	Alphanumeric	N/A
Problem Notification Indicator	1	Numeric	1 = Email/Internet 2 = US Postal Service
1220 Transmitter Indicator	1	Numeric	Enter **1** if you want to set this option.
Canada Transmitter Indicator	1	Numeric	Enter **1** if you want to set this option.
State Transmitter Indicator	1	Numeric	Enter **1** if you want to set this option.
1042-S Transmitter Indicator	1	Numeric	Enter **1** if you want to set this option.
W-2 Transmitter Indicator	1	Numeric	Enter **1** if you want to set this option.
TCC Code	5	Alphanumeric	Required when the 1220 or 1042-S Transmitter Indicators are selected.
California TCC Code	5	Alphanumeric	Required for California ACA filings when the Healthcare Indicator is selected.
SSA User ID	8	Alphanumeric	Required when the W-2 Transmitter Indicator is selected.
SSA PIN	8	Alphanumeric	N/A
Foreign Transmitter Number	8	Alphanumeric	N/A

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Foreign Transmitter Type	1	Numeric	1 = Filing for yourself 2 = Filing on behalf of other filers (service provider) 3 = Filing for yourself and on behalf of other filers 4 = Filing using purchased software 5 = Transmitter is software vendor
Transmitter IT Contact Name	30	Alphanumeric	N/A
Transmitter IT Contact Phone Area Code	3	Alphanumeric	N/A
Transmitter IT Contact Phone	20	Alphanumeric	N/A
Transmitter IT Contact Phone Extension	5	Alphanumeric	N/A
Transmitter IT Language	1	Numeric	A = English F = French
Transmitter Acct Contact Name	30	Alphanumeric	N/A
Transmitter Acct Contact Phone Area Cd	3	Alphanumeric	N/A
Transmitter Acct Contact Phone	20	Alphanumeric	N/A
Transmitter Acct Contact Phone Extension	5	Alphanumeric	N/A

FIELD	MAX LEN	NUMERIC TYPE	DESCRIPTION
Transmitter Acct Language	1	Numeric	A = English F = French
Transmitter Status	1	Numeric	N/A

FIELDS REQUIRED TO BE MAPPED FOR FILING

The list below includes the required fields for filing. During import, if your file contains one of these forms, the import process will fail unless there is a coordinate mapped for them. It can be mapped to a blank field, but that field must be mapped.

- 1099-CAP Box 1

- 1099-LTC Insured's SSN

- 1099-LTC Insured's Name

- 1099-LTC Insured's Street Address

- 1099-LTC Insured's City

- 1099-LTC Insured's State

- 1099-LTC Insured's Zip Code

- 1099-SA Box 3

- 1099-OID Box 5

- 1099-R Box 7

- 1099-S Box 1

- 1099-S Box 3

- W-2G Box 3

- W-2G Box 4

- W-2G Box 5

- 1042-S Box 1

- 1042-S Box 5

- PR480.7C Item 15

- NR4 Box 12

- 1099-HC Box 6

- 1099-HC Subscriber Nbr

- 1095-B Box 15

For example, if you have not previously mapped 1099-S Box 3 (Property Description), your import will fail and ONESOURCE Tax Information Reporting will return a "Map Missing Required Fields" error.

If you do not have data in the source file for any one of these fields, you must map a blank field (if the field is not provided to you) in your map to load the file.

FOREIGN ADDRESS INDICATOR

Select the **Foreign Address** indicator to help ONESOURCE Tax Information Reporting determine if a recipient or payer address has a foreign country address. If you do not have a separate **Country** field in your source file, but instead you populate both the country and the state data together in one field, you must select the **Foreign Address** indicator.

RULES

- If you have a blank in the **Country** field, ONESOURCE Tax Information Reporting will consider this address as a U.S. address, unless you select the **Foreign Address** indicator. If you do not select the **Foreign Address** indicator, ONESOURCE Tax Information Reporting will validate the Zip and State fields to make sure they appear in the correct U.S. format.

- If you enter data in the **Foreign Country** field, ONESOURCE Tax Information Reporting will treat this address as a foreign country and will validate the foreign country code to make sure it is one of the listed countries in IRS publication 1187 (the country list is in [Country Names and Country Codes (page 406)](#) as well). ONESOURCE Tax Information Reporting will not validate the **Zip** and **State** fields. We recommend you type the foreign state in the **Address Name 3** field.

- If you mapped **Canada** to the **Country** field, make sure that you provide the valid Canadian province. ONESOURCE Tax Information Reporting will validate the **State/Province** field, but will not validate the **Zip** field.

- For all addresses, the **Address 1** and **City** fields are required.

FORM NAMES AND CODES

Use the following codes when mapping your form names:

FORM	FORM CODE
Custom Letter	HL
1042-S	N
1095-A	R3
1095-B	R1
1095-C	R2
1098	3
1098-E	2
1098-F	FP
1098-Q	Q1
1098-T	8
1099-A	4
1099-B	B
1099-C	5
1099-CAP	P

FORM	FORM CODE
1099-DIV	1
1099-G	F
1099-INT	6
1099-K	MC
1099-LTC	T
1099-LS	LS
1099-MISC	A
1099-NEC	NE
1099-OID	D
1090-PATR	7
1099-Q	Q
1099-R	9
1099-S	S
1099-SA	M
1099-SB	SB
3921	Z1
3922	Z

FORM	FORM CODE
5498	L
5498-ESA	V
5498-SA	K
8922	SP
W-2	X
W-2CM	X3
W-2G	W
W-2GU	X2
W-2VI	X1
PR 480.6A	P2
PR 480.6B	P3
PR 480.6C	P1
PR 480.6D	P7
PR 480.6G	R5
PR 480.6SP	R6
PR 480.7	P5
PR 480.7A	P6

FORM	FORM CODE
PR 480.7C	P4
PR 499R-2/W-2	P8
Canada NR4	C6
Canada T4A	C3
Canada T5	C5
Canada T5008	C4
Colorado DR 21-W	21
Massachusetts MA 1099-HC	HC
Utah 675R	UT

FORM 1042-S CODES

For Form 1042-S, you can map different values for income, exemptions, recipients, and the tax rate.

FORM 1042-S INCOME CODES FOR BOX 1

Form 1042-S box 1 Income code is used to report income codes. When mapping Form 1042-S, use the following income codes:

INCOME CODE	DESCRIPTION	NOTES
01	Interest paid by U.S. obligors-general	N/A
02	Interest on real property mortgages	N/A
03	Interest paid to controlling foreign corporations	N/A
04	Interest paid by foreign corporations	N/A
05	Interest on tax-free covenant bonds	N/A
06	Dividends paid by U.S. corporations-general	N/A
07	Dividends qualifying for direct dividend rate	N/A

INCOME CODE	DESCRIPTION	NOTES
08	Dividends paid by foreign corporations	N/A
09	Capital gains	N/A
10	Industrial royalties	N/A
11	Motion picture or television copyright royalties	N/A
12	Other royalties (for example, copyright, software, broadcasting endorsement payments)	N/A
13	Royalties paid on certain publicly offered securities	This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.
14	Real property income and natural resources royalties	N/A
15	Pensions, annuities, alimony, and/or insurance premiums	N/A
16	Scholarship or fellowship grants	N/A

INCOME CODE	DESCRIPTION	NOTES
17	Compensation for independent personal services	If compensation that otherwise we be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.
18	Compensation for dependent personal services	If compensation that otherwise we be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.
19	Compensation for teaching	If compensation that otherwise we be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.
20	Compensation during studying and training	If compensation that otherwise we be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership	N/A
23	Other Income	N/A
24	Qualified investment entity (QIE) distributions of capital gains	N/A
25	Trust distributions subject to IRC section 1445	N/A

INCOME CODE	DESCRIPTION	NOTES
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445	N/A
27	Publicly traded partnership distributions subject to IRC section 1446	N/A
28	Gambling winnings	Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under Gambling winnings (Income Code 28) in IRS Pub. 515.
29	Deposit interest	N/A
30	Original issue discount (OID)	N/A
31	Short-term OID	N/A
32	Notional principal contract income	Use appropriate Interest Income Code for embedded interest in a notional principal contract.
33	Substitute payment-interest	N/A
34	Substitute payment-dividends	N/A
35	Substitute payment-other	N/A

INCOME CODE	DESCRIPTION	NOTES
36	Capital gain distributions	N/A
37	Return of Capital	N/A
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)	N/A
39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)	N/A
40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))	N/A
41	Guarantee of Indebtedness	N/A
42	Earnings as an artist or athlete-no central withholding agreement	Use Income Code 43 only if Letter 4492, Venue Notification, was issued by the IRS. Otherwise, use Income Code 42 for earnings as an artist or athlete. For Income Code 42 or 43, use Recipient Code 22 (artist or athlete) rather than Recipient Code 16 (individual), 15 (corporation), or 08 (partnership other than withholding foreign partnership).
43	Earnings as an artist or athlete-central withholding agreement	Use Income Code 43 only if Letter 4492, Venue Notification, was issued by the IRS. Otherwise, use Income Code 42 for earnings as an artist or athlete.

INCOME CODE	DESCRIPTION	NOTES
		For Income Code 42 or 43, use Recipient Code 22 (artist or athlete) rather than Recipient Code 16 (individual), 15 (corporation), or 08 (partnership other than withholding foreign partnership).
44	Specified Federal procurement payments	N/A
50	Income previously reported under escrow procedure	Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.
51	Interest paid on certain actively traded or publicly offered securities	This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.
52	Dividends paid on certain actively traded or publicly offered securities	This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.
53	Substitute payments-dividends from certain actively traded or publicly offered securities	This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.
54	Substitute payments-interest from certain actively traded or publicly offered securities	This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

INCOME CODE	DESCRIPTION	NOTES
55	Taxable death benefits on life insurance contracts	Use code 55 (Taxable death benefits on life insurance contracts) to report taxable death benefits, such as benefits paid on an insurance contract that was acquired on a transfer for valuable consideration. See section 1010 for when death benefits are taxable.
56	Dividend equivalents under IRS section 871(m) as a result of applying the combined transaction rules	Use income code 56 for any dividend equivalent pursuant to a transaction that is a Section 871(m) transaction as a result of combining transactions, even if another income code could apply to the dividend equivalent.
57	Amount realized under IRC section 1446(f)	Income code 57 was added for use by brokers (beginning in 2023) to report amounts realized and related withholding from transfers of publicly traded partnership (PTP) interests for purposes of Section 1446(f) that are subject to reporting on Form 1042-S under Regulations Section 1.1461-1(c)(2)(i).
58	Publicly traded partnership distributions - undetermined	Income code 58 is required to be issued with respect to each PTP making the distribution (reporting the PTP in the payer's box (including the payer's chapter 3 status code 38)).

FORM 1042-S EXEMPTION CODES FOR BOXES 3A AND 4A

Exemption codes are entered in Form 1042-S box 3a or 4a, and apply if the tax rate entered in Form 1042-S box 3b or 4b is 00.00.

When mapping Form 1042-S, use the appropriate Chapter 3 exemption code for Form 1042-S box 3a Exemption code. Chapter 3 exemption codes include:

EXEMPTION CODE	DESCRIPTION
01	Chapt 3-Effectively connected income

EXEMPTION CODE	DESCRIPTION
02	Chapt 3-Exempt under IRC
03	Chapt 3-Income is not from U.S. sources
04	Chapt 3-Exempt under tax treaty
05	Chapt 3-Portfolio interest exempt under IRC
06	Chapt 3-QI that assumes primary withholding responsibility
07	Chapt 3-WFP or WFT
08	Chapt 3-U.S. branch treated as U.S. Person
10	Chapt 3-QI represents that income is exempt
11	Chapt 3-QSL that assumes primary withholding responsibility
12	Chapt 3-Payee subject to chapter 4 withholding
22	Chapt 3-QDD that assumes primary withholding responsibility
23	Chapt 3-Exempt under section 897(l)
24	Chapt 3-Exempt under section 892

When mapping Form 1042-S, use the following Chapter 4 exemption codes for Form 1042-S box 4a Exemption code:

EXEMPTION CODE	DESCRIPTION	NOTES
13	Chapt 4-Grandfathered payment	N/A
14	Chapt 4-Effectively connected income	N/A
15	Chapt 4-Payee not subject to chapter 4 withholding	N/A
16	Chapt 4-Excluded nonfinancial payment	N/A
17	Chapt 4-Foreign Entity that assumes primary withholding responsibility	N/A
18	Chapt 4-U.S. Payees-of participating FFI or registered deemed-compliant FFI	N/A
19	Chapt 4-Exempt from withholding under IGA	Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.
20	Chapt 4-Dormant account	Use only if applying the escrow procedure for dormant accounts under Regulations Section 1.1471-4(b)(6). If tax was withheld and deposited under chapter 3, do not check box 7b (tax not deposited with IRS pursuant to escrow procedure). Rather, enter **3** in box 3 and complete box 3b.

EXEMPTION CODE	DESCRIPTION	NOTES
21	Chapt 4-Other-payment not subject to chapter 4 withholding	N/A

FORM 1042-S TAX RATES FOR BOXES 3B AND 4B

The rate of withholding that applies to the income in Form 1042-S box 2 or box 6 is reported in box 3b or 4b. When mapping form 1042-S, the valid tax rates for payments subject to Chapter 3 withholding include:

00.00	10.00	24.00
02.00	12.00	25.00
04.00	12.50	27.50
04.90	14.00	28.00
04.95	15.00	30.00
05.00	17.50	37.00
07.00	20.00	N/A
08.00	21.00	N/A

When mapping form 1042-S, the valid tax rates for payments subject to Chapter 4 withholding include:

00.00	30.00

FORM 1042-S STATUS CODES FOR BOXES 12B AND 12C, 13F AND 13G, 15B AND 15C, AND 16D AND 16E

When mapping Form 1042-S status codes, use the appropriate status code for boxes 12 b or 12c (Withholding agent's chapter 3 or chapter 4 status code), 13b or 13c (recipient's chapter 3 or chapter 4 status code), and 15b or 15c (intermediary's chapter 3 or chapter 4 status code).

Tax Year 2024 Chapter 3 Status Codes

The tax year 2024 chapter 3 status codes include:

STATUS CODE	DESCRIPTION	NOTES
05	Chapt 3-U.S. Branch treated as U.S. Person	N/A
06	Chapt 3-U.S. Branch-not treated as U.S. Person	N/A
07	Chapt 3-U.S. Branch-ECI presumption applied	N/A
08	Chapt 3-Partnership other than Withholding Foreign Partnership	N/A
09	Chapt 3-Withholding Foreign Partnership	N/A
10	Chapt 3-Trust Other than Withholding Foreign Trust	N/A

STATUS CODE	DESCRIPTION	NOTES
11	Chapt 3-Withholding Foreign Trust	N/A
12	Chapt 3-Qualified Intermediary	N/A
13	Chapt 3-Qualified Securities Lender-Qualified Intermediary	N/A
14	Chapt 3-Qualified Securities Lender-Other	N/A
15	Chapt 3-Corporation	N/A
16	Chapt 3-Individual	N/A
17	Chapt 3-Estate	N/A
18	Chapt 3-Private Foundation	N/A
19	Chapt 3-International Organization	N/A
20	Chapt 3-Tax Exempt Organization (Section 501(c) entities)	N/A
21	Chapt 3-Unknown Recipient	N/A
22	Chapt 3-Artist or Athlete	N/A
23	Chapt 3-Pension	N/A

STATUS CODE	DESCRIPTION	NOTES
24	Chapt 3-Foreign Central Bank of Issue	N/A
25	Chapt 3-Nonqualified Intermediary	N/A
26	Chapt 3-Hybrid making Treaty Claim	N/A
27	Chapt 3-Withholding Rate Pool-General	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
28	Chapt 3-Withholding Rate Pool-Exempt Organization	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
29	Chapt 3-PAI Withholding Rate Pool-General	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
30	Chapt 3-PAI Withholding Rate Pool-Exempt Organization	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
31	Chapt 3-Agency Withholding Rate Pool-General	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
32	Chapt 3-Agency Withholding Rate Pool-Exempt Organization	Codes 27 through 32 should only be used by a QI, QSL, WP or WT. A QI acting as a QDD may use code 27 or 28.
35	Chapt 3-Qualified Derivatives Dealer	N/A
36	Chapt 3-Foreign Government-Integral Part	N/A

STATUS CODE	DESCRIPTION	NOTES
37	Chapt 3-Foreign Government-Controlled Entity	N/A
38	Chapt 3-Publicly Traded Partnership	N/A
39	Chapt 3-Disclosing Qualified Intermediary	N/A

Tax Year 2024 Chapter 4 Status Codes

The tax year 2024 chapter 4 status codes include:

STATUS CODE	DESCRIPTION	NOTES
01	Chapt 4-U.S. Withholding Agent-FI	N/A
02	Chapt 4-U.S. Withholding Agent-Other	N/A
03	Chapt 4-Territory FI-not treated as U.S. Person	N/A
04	Chapt 4-Territory FI-treated as U.S. Person	N/A
05	Chapt 4-Participating FFI-Other	N/A

STATUS CODE	DESCRIPTION	NOTES
06	Chapt 4-Participating FFI-Reporting Model 2 FFI	N/A
07	Chapt 4-Registered Deemed-Compliant FFI-Reporting Model 1 FFI	N/A
08	Chapt 4-Registered Deemed-Compliant FFI-Sponsored Entity	N/A
09	Chapt 4-Registered Deemed-Compliant FFI-Other	N/A
10	Chapt 4-Certified Deemed-Compliant FFI-Other	N/A
11	Chapt 4-Certified Deemed-Compliant FFI-FFI with Low Value Accounts	N/A
12	Chapt 4-Certified Deemed-Compliant FFI-Non-Registering Local Bank	N/A
13	Chapt 4-Certified Deemed-Compliant FFI-Sponsored Entity	N/A

STATUS CODE	DESCRIPTION	NOTES
14	Chapt 4-Certified Deemed-Compliant FFI-Investment Entity that does not maintain financial accounts	N/A
15	Chapt 4-Nonparticipating FFI	N/A
16	Chapt 4-Owner-Documented FFI	N/A
17	U.S. Branch-treated as U.S. person	N/A
18	U.S. Branch-not treated as U.S. person (reporting under section 1471)	N/A
19	Chapt 4-Passive NFFE identifying Substantial U.S. Owners	N/A
20	Chapt 4-Passive NFFE with no Substantial U.S. Owners	N/A
21	Chapt 4-Publicly Traded NFFE or Affiliate of Publicly Traded NFFE	N/A
22	Chapt 4-Active NFFE	N/A

STATUS CODE	DESCRIPTION	NOTES
23	Chapt 4-Individual	N/A
24	Chapt 4-Section 501(c) Entities	N/A
25	Chapt 4-Excepted Territory NFFE	N/A
26	Chapt 4-Expected NFFE-Other	N/A
27	Chapt 4-Exempt Beneficial Owner	N/A
28	Chapt 4-Entity Wholly Owned By Exempt Beneficial Owners	N/A
29	Chapt 4-Unknown Recipients	N/A
30	Chapt 4-Recalcitrant Account Holder	N/A
31	Chapt 4-Nonreporting IGA FFI	N/A
32	Chapt 4-Direct Reporting NFFE	N/A
33	Chapt 4-U.S. reportable account	N/A

STATUS CODE	DESCRIPTION	NOTES
34	Chapt 4-Non-consenting U.S. account	N/A
35	Chapt 4-Sponsored direct reporting NFFE	N/A
36	Chapt 4-Excepted Inter-affiliate FFI	N/A
37	Chapt 4-Undocumented Preexisting Obligation	N/A
38	Chapt 4-U.S. Branch-ECI presumption applied	N/A
39	Chapt 4-Account Holder of Excluded Financial Account	This code should only be used if income is paid to an account that is excluded from the definition of financial account under Regulations section 1.147-5(b)(2) or under Annex II of the applicable Model 1 IGA or Model 2 IGA.
40	Chapt 4-Passive NFFE reported by FFI	This code should only be used when the withholding agent has received a certification on the FFI withholding statement of a participating FFI or registered deemed compliant FFI that maintains the account that the FFI has reported the account held by the passive NFFE as a U.S. account (or U.S. reportable account) under its FATCA requirements. The withholding agent must report the name and GIIN of such FFA in box 15d and 15e.
41	Chapt 4-NFFE subject to 1472 withholding	N/A

STATUS CODE	DESCRIPTION	NOTES
42	Chapt 4-Recalcitrant Pools-No U.S. Indicia	N/A
43	Chapt 4-Recalcitrant Pools-U.S. Indicia	N/A
44	Chapt 4-Recalcitrant Pools-Dormant Account	N/A
45	Chapt 4-Recalcitrant Pool-U.S. Persons	N/A
46	Chapt 4-Recalcitrant Pool-Passive NFFEs	N/A
47	Chapt 4-Nonparticipating FFI Pool	N/A
48	Chapt 4-U.S. Payees Pool	N/A
49	Chapt 4-QI-Recalcitrant Pool-General	This should only be used by a withholding agent that is reporting payment (or portion of payment) made to a QI with respect to the QI's recalcitrant account holders.
50	Chapt 4-U.S. Withholding Agent-Foreign branch of FI	N/A

2024 1042-S LOB STATUS CODES

STATUS CODE	DESCRIPTION
02	Government-contracting state/political subdivision/local authority
03	Tax exempt pension trust/Pension fund
04	Tax exempt/Charitable organization
05	Publicly traded corporation
06	Subsidiary of publicly traded corporation
07	Company that meets the ownership and base erosion test
08	Company that meets the derivative benefits test
09	Company with an item of income that meets the active trade or business test
10	Discretionary determination
11	Other
12	No LOB article in treaty

FORM 1099-R BOX 7 DISTRIBUTION CODES

ONESOURCE Tax Information Reporting will validate each Form 1099-R Box 7 distribution code. Note that during mapping, the distribution codes are mapped to the same mapping field. For more information about the Box 7 distribution codes, see the IRS instructions for Form 1099-R.

Use the following Box 7 distribution codes when mapping Form 1099-R:

1	18	1B	1D	1K
1L	1M	1P	2	28
2B	2D	2K	2L	2M
2P	3	3D	4	48
4A	4B	4D	4G	4H
4K	4L	4M	4P	5
6	6W	7	7A	7B
7D	7K	7L	7M	8
81	82	84	8B	8J
8K	9	A	A4	A7
B	B1	B2	B4	B7
B8	BG	BL	BM	BP
BU	C	CD	D	D1

D2	D3	D4	D7	DC
E	F	G	G4	GB
GK	H	H4	J	J8
JP	K	K1	K2	K4
K7	K8	KG	L	L1
L2	L4	L7	LB	M
M1	M2	M4	M7	MB
N	P	P1	P2	P4
PB	PJ	Q	R	S
T	U	UB	W	W6

FORM 5498 BOX 15B CODES

Use the following box 15b codes when mapping Form 5498:

A	AB	AC	AD	AE
AF	AG	B	BC	BD
BE	BF	BG	BA	C
CD	CE	CF	CG	CA
CB	D	DE	DF	DG
DA	DB	DC	E	EF
EG	EA	EB	EC	ED
F	FG	FA	FB	FC
FD	FE	G	GA	GB
GC	GD	GE	GF	H

FORM W-2 BOX 12 CODES

Use the following Box 12 codes when mapping Form W-2:

BOX 12 CODE	DESCRIPTION
A	Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See *Other Taxes* in the Form 1040 instructions.
B	Uncollected Medicare tax on tips. Include this tax on Form 1040. See *Other Taxes* in the Form 1040 instructions.
C	Taxable cost of group-term life insurance over $50,000 (included in boxes 1, 3 (up to social security wage base), and 5)
D	Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement
E	Elective deferrals under a section 403(b) salary reduction agreement
F	Elective deferrals under a section 408(k)(6) salary reduction SEP
G	Elective deferrals and employer contributions (including nonelective deferrals) to a Section 457(b) deferred compensation plan
H	Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan. See *Adjusted Gross Income* in the Form 1040 Instructions for how to deduct.
J	Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)
K	20% excise tax on excess golden parachute payments. See *Other Taxes* in the Form 1040 Instructions.
L	Substantiated employee business expense reimbursements (nontaxable)

BOX 12 CODE	DESCRIPTION
M	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (for former employees). See *Other Taxes* in the Form 1040 Instructions.
N	Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (for former employees). See *Other Taxes* in the Form 1040 Instructions.
P	Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in boxes 1, 3, or 5)
Q	Nontaxable combat pay. See the Form 1040 or Form 1040A Instructions for details on reporting this amount.
R	Employer contribution to an Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
S	Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T	Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
V	Income from exercise of non-statutory stock option(s). Included in Box 1, Box 3 (up to social security wage base), and Box 5. See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.
W	Employer contributions, including amounts the employee elected to contribute using a Section 125 (cafeteria) plan, to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
Y	Deferrals under a section 409A nonqualified deferred compensation plan
Z	Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See *Other Taxes* in the Form 1040 Instructions.

BOX 12 CODE	DESCRIPTION
AA	Designated Roth contributions under a section 401(k) plan
BB	Designated Roth contributions under a section 403(b) plan
DD	Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.
EE	Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF	Permitted benefits under a qualified small employer health reimbursement arrangement
GG	Income from qualified equity grants under section 83(i)
HH	Aggregate deferrals under section 83(i) elections as of the close of the calendar year
II	Medicaid waiver payments excluded from gross income under Notice 2014-7

FORM W-2G BOX 3 TYPE OF WAGER CODES

Use the following wager codes when mapping Box 3 of Form W-2G:

WAGER CODE	TYPE OF WAGER
1	Horse race track
2	Dog race track
3	Jai-alai
4	State-conducted lottery
5	Keno
6	Bingo
7	Slot machines
8	Poker winnings
9	Other gambling winnings

KEY FIELDS

Use the following key fields when mapping your forms:

FORM	KEY FIELDS
1042-S	TaxLocCode Form Identifier NQI Code Box 1 (Income Code) Box 3b/4b (Tax Rate) Box 3a/4a (Exemption code) Box 13e (Country Code of Residence) Box 19 Payer TIN Box 16 (Account Number)
1095-B	TaxLocCode Form Identifier Policy Number
1095-C	TaxLocCode Form Identifier Policy Number
1098	TaxLocCode Form Identifier Loan (account) number
1098-E	TaxLocCode Form Identifier

FORM	KEY FIELDS
1098-F	TaxLocCode Form Identifier
1098-T	TaxLocCode Form Identifier
1099-A	TaxLocCode Form Identifier Loan (account) number
1099-B	TaxLocCode Form Identifier CUSIP Number Optional Non-Printable Key Field Box 1b (Date of acquisition) Box 1c (Date of sale) Box 3 (Basis Reported to IRS) Box 5 (Noncovered security/Basis reported to IRS ind)
1099-C	TaxLocCode Form Identifier Loan (account) number Box 6 (Identifiable event code)
1099-CAP	TaxLocCode Form Identifier Box 1 (Date of sale)
1099-DIV	TaxLocCode Form Identifier

FORM	KEY FIELDS
1099-G	TaxLocCode Form Identifier
1099-INT	TaxLocCode Form Identifier Box 14 (Tax-exempt bond CUSIP number)
1099-K	TaxLocCode Form Identifier Type of Filer Indicator
1099-LS	TaxLocCode Form Identifier
1099-LTC	TaxLocCode Form Identifier Policy (Acct) Number Insured's Social Security No.
1099-MISC	TaxLocCode Form Identifier Special Reporting Indicator Account Number
1099-NEC	TaxLocCode Form Identifier
1099-OID	TaxLocCode Form Identifier Box 7 (Description)

FORM	KEY FIELDS
1099-PATR	TaxLocCode Form Identifier
1099-Q	TaxLocCode Form Identifier Distribution Code Account Number Box 4 (Trustee-to-trustee Transfer Indicator) Box 5 (Private or state or Coverdell ind.)
1099-R	TaxLocCode Form Identifier IRA Distribution Identifier Box 7 (Distribution Code)
1099-S	TaxLocCode Form Identifier Box 3 (Address/ Legal des.)
1099-SA	TaxLocCode Form Identifier Account Number Distribution Code Box 5 (SA Ind.)
1099-SB	TaxLocCode Form Identifier
3921	TaxLocCode Form Identifier

FORM	KEY FIELDS
	Box 1 (Date Option Granted) Box 2 (Date Option Exercised) Box 6 (EIN of corporation whose stock is being transferred)
3922	TaxLocCode Form Identifier Box 1 (Date Option Granted to Transferor) Box 2 (Date Option Exercised to Transferor) Box 7 (Date legal title transferred by Transferor)
5498	TaxLocCode Form Identifier Box 7 indicator (type of IRA)
5498-ESA	TaxLocCode Form Identifier Account Number
5498-SA	TaxLocCode Form Identifier Account Number Box 6 (SA Ind.)
8922	TaxLocCode Form Identifier Type of Filer Employer
DR-21W	TaxLocCode Form Identifier Box 1 (Well Name)

FORM	KEY FIELDS
MA 1099-HC	TaxLocCode Form Identifier Box 5 (Subscriber Number)
UT 675R	TaxLocCode Form Identifier
W-2G	TaxLocCode Form Identifier Box 3 (Type of Wager) Box 4 (Date Won) Box 5 (Transaction/Ticket/ Identifying number)
W-2	TaxLocCode Form Identifier Employee Type
PR 480.6A	TaxLocCode Form Identifier Account Number
PR 480.6B	TaxLocCode Form Identifier Account Number
PR 480.6C	TaxLocCode Form Identifier Account Number
PR 480.7	TaxLocCode

FORM	KEY FIELDS
	Form Identifier IRA Account Number
PR 480.7A	TaxLocCode Form Identifier Loan (account) number
PR 480.7B	TaxLocCode Form Identifier AcctNbr
PR 480.7C	TaxLocCode Form Identifier Account Number Item 16-Distribution Code
Canada NR4	TaxLocCode Form Identifier Box 12 (Country Code)
Canada T4A	TaxLocCode Form Identifier
Canada T5	TaxLocCode Form Identifier Currency Code Box 27 (Foreign currency indicator)
Canada T5008	TaxLocCode Form Identifier

FORM	KEY FIELDS
	Box 13 (Foreign Currency)
	Box 14 (MM of disposition)
	Box 14 (DD of disposition)
	Box 15 (Type of code of securities)
	Box 18 (CUSIP/ISIN)
	Box 27 (Foreign currency indicator)

MICHIGAN CITIES WITH SEPARATE INCOME TAX

The following Michigan cities impose a separate income tax:

- Albion

- Battle Creek

- Detroit

- Flint

- Grand Rapids

- Hamtramck

- Highland Park

- Hudson

- Jackson

- Lansing

- Muskegon

- Muskegon Heights

- Pontiac

- Portland

- Saginaw

- Springfield

- Big Rapids

- Grayling

- Ionia

- Lapeer

- Port Huron

- Walker

RECIPIENT ENTITY TYPE CODES

Use the following entity type codes when mapping recipients:

ENTITY TYPE CODE	DESCRIPTION
0	Other
1	Corporation
2	Individual
3	Exempt/Government
4	Joint
5	Assoc., Trusts, Clubs, Partnerships, Other
7	Spouse of settlor or deceased person
8	Other Joint Account Holder

STATE AND PROVINCE CODES

Make sure that you use the appropriate state or province codes when creating your ONESOURCE Tax Information Reporting mapping.

STATE CODES

ONESOURCE Tax Information Reporting accepts the following state abbreviations:

STATE CODE	DESCRIPTION
AA	APO/FPO ZIPS beginning with 340
AC	APO/FPO ZIPS
AE	APO/FPO ZIPS beginning with 090-098
AK	Alaska
AL	Alabama
AP	APO/FPO ZIPS beginning with 962-966
AR	Arkansas
AS	American Samoa
AZ	Arizona
CA	California
CO	Colorado

STATE CODE	DESCRIPTION
CT	Connecticut
DC	District of Columbia
DE	Delaware
FL	Florida
FM	Federated States of Micronesia
GA	Georgia
GU	Guam
HI	Hawaii
IA	Iowa
ID	Idaho
IL	Illinois
IN	Indiana
KS	Kansas
KY	Kentucky
LA	Louisiana
MA	Massachusetts

STATE CODE	DESCRIPTION
MD	Maryland
ME	Maine
MH	Marshall Islands
MI	Michigan
MN	Minnesota
MO	Missouri
MP	Northern Mariana Islands
MS	Mississippi
MT	Montana
NC	North Carolina
ND	North Dakota
NE	Nebraska
NH	New Hampshire
NJ	New Jersey
NM	New Mexico
NV	Nevada

STATE CODE	DESCRIPTION
NY	New York
OH	Ohio
OK	Oklahoma
OR	Oregon
PA	Pennsylvania
PR	Puerto Rico
RI	Rhode Island
SC	South Carolina
SD	South Dakota
TN	Tennessee
TX	Texas
UT	Utah
VA	Virginia
VI	Virgin Islands
VT	Vermont
WA	Washington

STATE CODE	DESCRIPTION
WI	Wisconsin
WV	West Virginia
WY	Wyoming

CANADIAN PROVINCE CODES

ONESOURCE Tax Information Reporting accepts the following Canadian province abbreviations:

PROVINCE CODE	PROVINCE NAME
AB	Alberta
BC	British of Columbia
NL	Labrador
MB	Manitoba
NB	New Brunswick
NL	Newfoundland
NT	Northwest Territories
NS	Nova Scotia
NU	Nunavut

PROVINCE CODE	PROVINCE NAME
ON	Ontario
PE	Prince Edward Island
QC	Quebec
SK	Saskatchewan
YT	Yukon Territory

COUNTRY NAMES AND COUNTRY CODES

If one of your country code source values coincides with one of the following unique default values but is meant for a different country, or if you have country codes that are different from the unique default values, make sure that you set up a Xref for form or recipient maps before you import your source file.

Use the following country names, ONESOURCE Tax Information Reporting default values, and IRS country codes when creating your ONESOURCE Tax Information Reporting mappings.

> The country names and codes in orange denote a difference between the ONESOURCE Tax Information Reporting default value and the IRS country code.

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Afghanistan	AF	AF	AF	No
Akrotiri	AZ	AX	NULL	No
Albania	AL	AL	AL	No
Algeria	AG	AG	DZ	No
American Samoa	AQ	AQ	AS	No
Andorra	AN	AN	AD	No
Angola	AO	AO	AO	No
Anguilla	AV	AV	AI	No
Antarctica	AY	AY	AQ	No
Antigua and Barbuda	AC	AC	AG	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Argentina	AR	AR	AR	No
Armenia	AM	AM	AM	Yes
Aruba	AA	AA	N/A	No
Ashmore and Cartier Islands	AT	AT	NULL	Yes
Australia	AS	AS	AU	Yes
Austria	AU	AU	AT	Yes
Azerbaijan	AJ	AJ	AZ	Yes
Bahamas, The	BF	BF	BS	No
Bahrain	BA	BA	BH	No
Baker Island	FQ	FQ	NULL	No
Bangladesh	BG	BG	BD	Yes
Barbados	BB	BB	BB	Yes
Belarus	BO	BO	BY	Yes
Belgium	BE	BE	BE	Yes
Belize	BH	BH	BZ	No
Benin	BN	BN	BJ	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Bermuda	BD	BD	BM	No
Bhutan	BT	BT	BT	No
Bolivia	BL	BL	BO	No
Bosnia-Herzegovina	BK	BK	BA	No
Botswana	BC	BC	BC	No
Bouvet Island	BV	BV	BV	No
Brazil	BR	BR	BR	No
British Indian Ocean Territory	IO	IO	IO	No
Brunei	BX	BX	BN	No
Bulgaria	BU	BU	BG	Yes
Burkina Faso	UV	UV	BF	No
Burma	BM	BM	NULL	No
Burundi	BY	BY	N/A	No
Cambodia	CB	CB	KH	No
Cameroon	CM	CM	CM	No
Canada	CA	CA	CA	Yes

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Cape Verde	CV	CV	CV	No
Cayman Islands	CJ	CJ	KY	No
Central African Republic	CT	CT	CF	No
Chad	CD	CD	TD	No
Chile	CI	CI	CL	No
China	CH	CH	CN	Yes
Christmas Island	KT	KT	CX	Yes
Clipperton Island	IP	IP	NULL	No
Cocos (Keeling) Islands	CK	CK	CC	Yes
Colombia	CO	CO	CO	No
Comoros	CN	CN	KM	No
Congo (Brazzaville)	CF	CF	CG	No
Congo, Democrat Republic of (Kinshasa)	CG	CG	CD	No
Cook Islands	CW	CW	CK	No
Coral Sea Islands Territory	CR	CR	NULL	Yes

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Costa Rica	CS	CS	CR	No
Cote D'Ivoire (Ivory Coast)	IV	IV	CI	No
Croatia	HR	HR	HR	No
Cuba	CU	CU	CU	No
Curacao	NA	UC	CW	Yes
Cyprus	CY	CY	CY	Yes
Czech Republic	EZ	EZ	EZ	Yes
Denmark	DA	DA	DK	Yes
Dhekelia	DX	DX	NULL	No
Djibouti	DJ	DJ	DJ	No
Dominica	DO	DO	DM	No
Dominican Republic	DR	DR	DO	No
East Timor	TM	TT	TL	No
Ecuador	EC	EC	EC	No
Egypt	EG	EG	EG	Yes
El Salvador	ES	ES	SV	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Equatorial Guinea	EK	EK	GQ	No
Eritrea	ER	ER	ER	No
Estonia	EN	EN	EE	Yes
Ethiopia	ET	ET	ET	No
Falkland Islands (Islas Malvinas)	FK	FK	FK	No
Faroe Islands	FO	FO	FO	No
Fiji	FJ	FJ	FJ	No
Finland	FI	FI	FI	Yes
France	FR	FR	FR	Yes
French Polynesia	FP	FP	PF	No
French Southern and Antarctic Lands	FS	FS	TF	No
Gabon	GB	GB	GA	No
Gambia, The	GA	GA	GM	No
Georgia	GG	GG	GE	Yes
Germany	GM	GM	DE	Yes
Ghana	GH	GH	GH	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Gibraltar	GI	GI	GI	No
Greece	GR	GR	GR	Yes
Greenland	GL	GL	GL	No
Grenada	GJ	GJ	GD	No
Guam	GQ	GQ	GU	No
Guatemala	GT	GT	GT	No
Guernsey	GK	GK	GG	No
Guinea	GV	GV	GN	No
Guinea-Bissau	PU	PU	GW	No
Guyana	GY	GY	GY	No
Haiti	HA	HA	HT	No
Heard Island and McDonald Islands	HM	HM	HM	No
Holy See	VT	VT	VA	No
Honduras	HO	HO	HN	No
Hong Kong	HK	HK	HK	No
Howland Island	HQ	HQ	NULL	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Hungary	HU	HU	HU	Yes
Iceland	IC	IC	IS	Yes
India	IN	IN	IN	Yes
Indonesia	ID	ID	ID	Yes
Iran	IR	IR	IR	No
Iraq	IZ	IZ	IQ	No
Ireland	EI	EI	IE	Yes
Isle of Man	IM	IM	IM	No
Israel	IS	IS	IL	Yes
Italy	IT	IT	IT	Yes
Jamaica	JM	JM	JM	Yes
Jan Mayen	JN	JN	NULL	No
Japan	JA	JA	JP	Yes
Jarvis Island	DQ	DQ	NULL	No
Jersey	JE	JE	JE	No
Johnston Atoll	JQ	JQ	NULL	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Jordan	JO	JO	JO	No
Kazakhstan	KZ	KZ	KZ	Yes
Kenya	KE	KE	KE	No
Kingman Reef	KQ	KQ	NULL	No
Kiribati	KP	KR	KI	No
Korea, North	KN	KN	KP	No
Korea, South	KS	KS	KR	Yes
Kosovo	KV	KV	NULL	No
Kuwait	KU	KU	KW	No
Kyrgyzstan	KG	KG	KG	Yes
Laos	LA	LA	LA	No
Latvia	LG	LG	LV	Yes
Lebanon	LE	LE	LB	No
Lesotho	LT	LT	LS	No
Liberia	LI	LI	LR	No
Libya	LY	LY	LY	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Liechtenstein	LS	LS	LI	No
Lithuania	LH	LH	LT	Yes
Luxembourg	LU	LU	LU	Yes
Macau	MC	MC	MO	No
Macedonia	MK	MK	MK	No
Madagascar (Malagasy Republic)	MA	MA	MG	No
Malawi	MI	MI	MW	No
Malaysia	MY	MY	MY	No
Maldives	MV	MV	MV	No
Mali	ML	ML	ML	No
Malta	MT	MT	MT	No
Marshall Islands	RM	RM	MH	No
Mauritania	MR	MR	MR	No
Mauritius	MP	MP	MU	No
Mexico	MX	MX	MX	Yes
Micronesia, Federated States of	FM	FM	FM	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Midway Islands	MQ	MQ	NULL	No
Moldova	MD	MD	MD	Yes
Monaco	MN	MN	MC	No
Mongolia	MG	MG	MN	No
Montenegro	MJ	MJ	ME	No
Montserrat	MH	MH	MS	No
Morocco	MO	MO	MA	Yes
Mozambique	MZ	MZ	MZ	No
Namibia	WA	WA	NA	No
Nauru	NR	NR	NR	No
Navassa Island	BQ	BQ	NULL	No
Nepal	NP	NP	NP	No
Netherlands	NL	NL	NL	Yes
New Caledonia	NC	NC	NC	No
New Zealand	NZ	NZ	NZ	Yes
Nicaragua	NU	NU	NI	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Niger	NG	NG	NE	No
Nigeria	NI	NI	NG	No
Niue	NE	NE	NU	No
Norfolk Island	NF	NF	NF	Yes
Northern Mariana Islands	CQ	CQ	NULL	No
Norway	NO	NO	NO	Yes
Oman	MU	MU	OM	No
Other Country	OC	OC	NULL	No
Pakistan	PK	PK	PK	Yes
Palau	PS	PS	PW	No
Palmyra Atoll	LQ	LQ	NULL	No
Panama	PM	PM	PA	No
Papua New Guinea	PP	PP	PG	No
Paracel Islands	PF	PF	NULL	No
Paraguay	PA	PA	PY	No
Peru	PE	PE	PE	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Philippines	RP	RP	PH	Yes
Pitcairn Island	PC	PC	PN	No
Poland	PL	PL	PL	Yes
Portugal	PO	PO	PT	Yes
Puerto Rico	RQ	RQ	PR	No
Qatar	QA	QA	QA	No
Romania	RO	RO	RO	Yes
Russia	RS	RS	RU	Yes
Rwanda	RW	RW	RW	No
Samoa	WS	WS	WS	No
San Marino	SM	SM	SM	No
Sao Tome and Principe	TP	TP	ST	No
Saudi Arabia	SA	SA	SA	No
Senegal	SG	SG	SN	No
Serbia	RB	RI	RS	No
Seychelles	SE	SE	SC	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Sierra Leone	SL	SL	SL	No
Singapore	SN	SN	SG	No
Sint Maarten	XX	NN	SX	No
Slovakia	SK	LO	SK	Yes
Slovenia	SI	SI	SI	Yes
Solomon Islands	BP	BP	SB	No
Somalia	SO	SO	SO	No
South Africa	SF	SF	ZA	Yes
South Sudan	OD	OD	SS	No
South Georgia & the South Sandwich Islands	SX	SX	NULL	No
Spain	SP	SP	ES	Yes
Spratly Islands	PG	PG	NULL	No
Sri Lanka	CE	CE	LK	Yes
Saint. Barthelemy	TB	TB	BL	No
St. Helena	SH	SH	SH	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
St. Kitts (St. Christopher and Nevis)	SC	SC	KN	No
St. Lucia Island	ST	ST	LC	No
Saint Martin	RN	RN	SX	No
St. Pierre and Miquelon	SB	SB	PM	No
St. Vincent and the Grenadines	VC	VC	VC	No
Sudan	SU	SU	SD	No
Suriname	NS	NS	SR	No
Svalbard	SV	SV	SJ	No
Swaziland	WZ	WZ	SZ	No
Sweden	SW	SW	SE	Yes
Switzerland	SZ	SZ	CH	Yes
Syria	SY	SY	SY	No
Taiwan	TW	TW	TW	No
Tajikistan	TI	TI	TJ	Yes
Tanzania	TZ	TZ	TZ	No
Thailand	TH	TH	TH	Yes

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Togo	TO	TO	TG	No
Tokelau	TL	TL	TK	No
Tonga	TN	TN	TO	No
Trinidad and Tobago	TD	TD	TT	Yes
Tunisia	TS	TS	TN	Yes
Turkey	TU	TU	TR	Yes
Turkmenistan	TX	TX	TM	Yes
Turks and Caicos Islands	TK	TK	TC	No
Tuvalu	TV	TV	TV	No
U.S.A.	ZX	ZX	NULL	No
Uganda	UG	UG	UG	No
Ukraine	UP	UP	UA	Yes
United Arab Emirates	AE	AE	AE	No
United Kingdom (England, Wales, Scotland, Northern Ireland)	UK	UK	GB	Yes
United States	US	US	US	No

COUNTRY NAME	OTIR DEFAULT VALUE	IRS COUNTRY CODE	FATCA COUNTRY CODES	U.S. TREATY COUNTRY?
Uruguay	UY	UY	UY	No
Uzbekistan	UZ	UZ	UZ	Yes
Vanuatu	NH	NH	VU	No
Venezuela	VE	VE	VE	Yes
Vietnam	VM	VM	VN	No
Virgin Islands (British)	VI	VI	VG	No
Virgin Islands (U.S.)	VQ	VQ	VI	No
Wake Island	WQ	WQ	NULL	No
Wallis and Futuna	WF	WF	WF	No
Western Sahara	WI	WI	EH	No
Yemen (Aden)	YM	YM	YE	No
Zambia	ZA	ZA	ZM	No
Zimbabwe	ZI	ZI	ZW	No

CURRENCY CODES

If one of your currency code source values coincides with one of the following unique default values but is meant for a different country, or if you have currency codes that are different from the unique default values, make sure that you set up a Xref for form or recipient maps before you import your source file.

Use the following currency names, ONESOURCE Tax Information Reporting default values, and IRS currency codes when creating your ONESOURCE Tax Information Reporting mappings.

> The currency names and codes in orange denote a different currency code used for FATCA.

CURRENCY NAME	CURRENCY CODE
ADB Unit of Account	XUA
Afghani	AFN
Algerian Dinar	DZD
Argentine Peso	ARS
Armenian Dram	AMD
Aruban Florin	AWG
Australian Dollar	AUD
Azerbaijanian Manat	AZN
Bahamian Dollar	BSD
Bahraini Dinar	BHD
Barbados Dollar	BBD

CURRENCY NAME	CURRENCY CODE
Belarussian Ruble	BYR
Belize Dollar	BZD
Bermudian Dollar	BMD
Bolivar Fuerte	VEF
Boliviano	BOB
Bond Markets Unit European	XBA
Bond Markets Unit European	XBB
Bond Markets Unit European	XBC
Bond Markets Unit European	XBD
Brazil Real	BRL
Brunei Darussalam Dollar	BND
Brunei Dollar	BNF
Bulgarian Lev	BGN
Burundi Franc	BIF
Canadian Dollar	CAD
Cape Verde Escudo	CVE

CURRENCY NAME	CURRENCY CODE
Cayman Island Dollar	KYD
Cedi	GHS
Chilean Peso	CLP
Chinese Yuan Renminbi	CNY
Codes for testing purposes	XTS
Columbina Peso	COP
Communaute Financiere Africaine Franc BCEAO	XOF
Communaute Financiere Africaine Franc BEAC	XAF
Comoro Franc	KMF
Comptoirs Francais du Pacifique franc (CFP)	XPF
Congolese Franc	CDF
Convertible Mark	BAM
Cordoba Oro	NIO
Costa Rican Colon	CRC
Croatian Kuna	HRK
Cuban Peso	CUP

CURRENCY NAME	CURRENCY CODE
Czech Koruna	CZK
Dalasi	GMD
Danish Krone	DKD
Danish Krone	DKK
Denar	MKD
Djibouti Franc	DJF
Dobra	STD
Dominican Peso	DOP
East Carribean Dollar	XCD
Egyptian Pound	EGP
El Salvador Colon	SVC
Ethiopian Birr	ETB
Euro	EUR
Falkland Islands Pound	FKP
Fiji Dollar	FJD
Ghanian Cedi	GHC

CURRENCY NAME	CURRENCY CODE
Gibraltar Pound	GIP
Gold	XAU
Gourde	HTG
Guarani	PYG
Guatemalan Quetzal	GTQ
Guernsey Pound	GGP
Guinea Franc	GNF
Guyana Dollar	GYD
Honduran Lempira	HNL
Hong Kong Dollar	HKD
Hryvnia	UAH
Hungarian Forint	HUF
Iceland Krona	ISK
Indian Rupee	INR
Indonesian Rupiah	IDR
Iranian Rial	IRR

CURRENCY NAME	CURRENCY CODE
Iraqi Dinar	IQD
Israeli New Shekel	ILS
Jamaican Dollar	JMD
Japanese Yen	JPY
Jordanian Dinar	JOD
Kenyan Shilling	KES
Kina	PGK
Kip	LAK
Kuwaiti Dinar	KWD
Kwacha	MWK
Kwanza	AOA
Lari	GEL
Latvian Lats	LVL
Lebanese Pound	LBP
Lek	ALL
Leone	SLL

CURRENCY NAME	CURRENCY CODE
Liberian Dollar	LRD
Libyan Dinar	LYD
Lilangeni	SZL
Lithuanian Litas	LTL
Loti	LSL
Malagasy Ariary	MGA
Malaysian Ringgit	MYR
Mauritius Rupee	MUR
Metical	MZN
Mexican Peso	MXN
Mexican Unidad de Inversion (UDI)	MXV
Moldovan Leu	MDL
Moroccan Dirham	MAD
Mvdol	BOV
Myanmar Kyat	MMK
Naira	NGN

CURRENCY NAME	CURRENCY CODE
Nakfa	ERN
Namibia Dollar	NAD
Nepalese Rupee	NPR
Netherlands Antillian Guilder	ANG
New Manat	TMT
New Zealand Dollar	NZD
Ngultrum	BTN
No currency is involved	XXX
North Korean Won	KPW
Norwegian Krone	NOK
Ouguiya	MRO
Pa'anga	TOP
Pakistan Rupee	PKR
Palladium	XPD
Panamian Balboa	PAB
Pataca	MOP

CURRENCY NAME	CURRENCY CODE
Peruvian Nuevo Sol	PEN
Peso Convertible	CUC
Peso Uruguayo	UYU
Phillipine Peso	PHP
Platinum	XPT
Polish Zloty	PLN
Pound Sterling	GBP
Pula	BWP
Qatari Rial	QAR
Rial Omani	OMR
Riel	KHR
Romania New Leu	RON
Rufiyaa	MVR
Russian Ruble	RUB
Rwand Franc	RWF
Saint Helena Pound	SHP

CURRENCY NAME	CURRENCY CODE
Saudi Rial	SAR
SDR (Special Drawing Right)	XDR
Seborga Luigino	SPL
Serbian Diner	RSD
Seychelles Rupee	SCR
Silver	XAG
Singapore Dollar	SGD
Slovak Koruna	SKK
Slovenia Tolar	SIT
Solomon Islands Dollar	SBD
Som	KGS
Somali Shilling	SOS
Somoni	TJS
South African Rand	ZAR
South Korean Wand	KRW
South Sudanese Pound	SSP

CURRENCY NAME	CURRENCY CODE
Sri Lanka Rupee	LKR
Sucre	XSU
Sudanese Pound	SDG
Surinam Dollar	SRD
Swedish Krona	SEK
Swiss Franc	CHF
Syrian Pound	SYP
Taiwan New Dollar	TWD
Taka	BDT
Tala	WST
Tanzanian Shilling	TZS
Tenge	KZT
Thai Baht	THB
Trinidad and Tobago Dollar	TTD
Tugrik	MNT
Tunisian Dinar	TND

CURRENCY NAME	CURRENCY CODE
Turkish New Lira	TRY
Tuvalu Dollar	TVD
Uganda Shilling	UGX
UIC-Franc	XFU
Unidad de Valor Real	COU
Unidades de fomento	CLF
United Arab Emirates Dirham	AED
United States Dollar	USD
Uruguay Peso en Unidades	UYI
US Dollar (Next Day)	USN
US Dollar (Same Day)	USS
Uzbekistan Sum	UZS
Vatu	VUV
Venezuelan Bolivar	VEB
Vietnamese Dong	VND
WIR Europe	CHE

CURRENCY NAME	CURRENCY CODE
WIR Franc	CHW
Yemen Rial	YER
Zambia Kwacha	ZMK
Zambia Kwacha	ZMW
Zimbabwe Dollar	ZWL
Zimbabwe Dollar	ZWD

STANDARD FORM VALIDATIONS

ONESOURCE Tax Information Reporting uses many standard validations for recipients and forms. In most cases, errors for a given recipient or form will not affect print, but may dictate if a form is included in a federal or state filing. The filing severity for each validation is listed below. Informational errors do not affect filing. Severe errors affect one or more filing types. Because there are several types of filings (for example, 1099,1042-S and W-2) in ONESOURCE Tax Information Reporting, we recommend using the Errors views within the application for additional details.

FORM	ERROR DESCRIPTION	FILING SEVERITY
1098	1098 Rule of 78 indicator doesn't match translate	Informational
1095-B and 1095-C	Missing TIN and Date of Birth on covered individual and/or recipient	Severe
1095-B	Missing/Incomplete information in Part II Employer Sponsored Coverage section of the form	Severe
480.7	Distribution Amounts must equal Total Distribution	Severe
480.7A	Original fees paid/financed indicator doesn't match translate	Informational
480.7A	Discount paid/financed indicator doesn't match translate	Informational
499R-2/PR	Withholdings without corresponding income.-Social security tax withheld	Severe
499R-2/PR	Withholdings without corresponding income.-Medicare tax withheld	Severe
499R-2/PR	499R2 PR Box 11 <> Box 7 + Box 8 + Box 9 + Box 10	Informational
5498	5498 type doesn't match	Severe
5498	5498 Summary and Aggregate FMV	Severe
5498	Code/type doesn't match translate-5498 IRA Type	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
5498	5498 RMD indicator doesn't match Xref	Severe
5498	5498 Alt method 2 indicator doesn't match Xref	Informational
5498	5498 Deceased indicator doesn't match Xref	Informational
1042-S	Box 3 Withholding Allowances must be 0 when Box 1 is 15-19 or 42 with variance within +/- $1	Severe
1042-S	1042S Income code is missing	Severe
1042-S	1042S Income code doesn't match translate	Severe
1042-S	1042S cannot be OC or UC if income code = 15	Severe
1042-S	1042S Recipient code must be 09 if income code is 20	Severe
1042-S	1042S Gross income cannot be less than withholding allowances with variance within +/- $1	Severe
1042-S	1042S Net income must be < or = to gross income with variance within +/- $1	Severe
1042-S	1042S exemption code must be 00 when tax rate = 1%-30%	Severe
1042-S	1042S exemption code should be blank since tax rate > 33%	Severe
1042-S	1042S exemption code must be 01-22 when tax rate = 0%	Severe
1042-S	1042S Tax rate doesn't match translate	Severe
1042-S	1042S tax rate must be 30% if recipient code = 20	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
1042-S	1042S country must have a treaty for exemption code 04	Severe
1042-S	1042-S Exemption code doesn't match translate	Severe
1042-S	1042S Fed income tax w/held must be < or = to net income	Informational
1042-S	1042S country id doesn't match translate	Severe
1042-S	1042S Payer state doesn't match translate	Severe
1042-S	1042-S US Tax Withheld indicator does not match tax calculation.	Informational
1042-S	Fed withholding <> gross income x tax rate	Informational
1042-S	1042S NQI doesn't exist	Informational
1042-S	1042S Payer TIN is blank/formatted incorrectly-required if payer name is present	Informational
1042-S	1042S Unknown recipient must use exemption code '00'.	Severe
1042-S	1042S payer name cannot be blank if there is payer TIN	Informational
1042-S	1042 Fed Tax W/H + W/holdings by other agents - Over W/H tax repaid must equal Total W/holding Credit with variance within +/- $1	Severe
1042-S	1042-S US Tax Withheld indicator	Severe
1042-S	1042-S Box 7 + box 8 - box 9 <> box 10	Informational
1042-S	1042-S Unknown recipient must use country code 'UC'	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
1042-S	1042-S recipient status code should be entered for Chapter 3 or Chapter 4	Severe
1098-E	1098E Fees/interest indicator doesn't match translate	Informational
1098-T	1098T At least half-time student indicator doesn't match translate	Informational
1098-T	1098T Graduate student indicator doesn't match translate	Informational
1098-T	Amount must be reported either in 1098-T Box 1, or 1098-T Box 2	Severe
1099-A	A date not proper format-1099A Box 1	Severe
1099-B	A date not proper format-1099B Sale Date	Severe
1099-B	Gross proceeds indicator doesn't match translate	Informational
1099-B	1099B Fed income tax w/held > than stocks, bonds, etc and bartering	Informational
1099-B	Amount value is non-numeric-1099B Quantity	Informational
1099-B	Second TIN Notice does not match Xref	Informational
1099-B	1099B recipient cannot take loss on tax return indicator doesn't match Xref	Informational
1099-C	A date not proper format-1099C Date Cancelled	Severe
1099-C	1099C Bankruptcy indicator doesn't match Xref	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
1099-CAP	A date not proper format-1099CAP Sale Date	Severe
1099-CAP	Required information is missing-1099CAP Date of sale	Informational
1099-CAP	1099CAP Shareholder cannot take loss indicator doesn't match Xref	Informational
1099-DIV	1099-DIV Box 1b Qual Div amt should be equal or less than Box 1a Total Ord Div amt	Severe
1099-DIV	1099DIV Fed income tax w/held is greater than dividends	Informational
1099-DIV	Amount value is non-numeric-1099DIV Shares/Units	Informational
1099-DIV	Second TIN Notice does not match Xref	Informational
1099-DIV	Invalid numeric value for text field (Box 7)	Informational
1099-DIV	1099DIV Box 2a (Tot Cap Gn Dist) must be > or equal to boxes 2b+2c+2d+2f	Informational
1099-G	1099G tax year is invalid	Severe
1099-G	1099G Trade/business indicator doesn't match Xref	Informational
1099-HC	subscriber number must be a length >= 6	Severe
1099-HC	MA-1099HC requires Subscriber date of birth	Severe
1099-INT	1099INT Fed income tax w/held must be < or = total interest	Severe
1099-INT	Second TIN Notice does not match Xref	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
1099-INT	Payment in 1099INT Box 9 must be equal to or less than payment amount in 1099INT Box 8	Severe
1099-INT	Invalid numeric value for text field	Informational
1099-INT	Payment in 1099INT Box 9 must be equal to or less than payment amount in 1099INT Box 8	Severe
1099-K	1099K Box1(Gross Amount) does not match Box5a thru Box5l monthly amounts	Severe
1099-K	Box 3 Number of payment transactions is missing	Severe
1099-LTC	Name is missing-1099LTC Insured Name	Severe
1099-LTC	Address line is missing-1099LTC Insured Address	Severe
1099-LTC	City is missing from address-1099LTC Insured City	Severe
1099-LTC	Address state/province doesn't match translate-1099LTC Insured State	Severe
1099-LTC	Address ZIP code not proper format-1099LTC Insured Zip Code	Severe
1099-LTC	A date not proper format-1099LTC Date Certified	Severe
1099-LTC	Per diem or reimbursement indicator doesn't match translate	Informational
1099-LTC	Illness indicator doesn't match translate	Informational
1099-LTC	EIN/TIN not correct format-1099LTC Insured TIN	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
1099-LTC	1099-LTC Insured's Foreign Address Indicator	Informational
1099-MISC	1099MISC Fed income tax withheld must be < or = total misc income	Severe
1099-MISC	1099MISC Direct Sales Indicator doesn't match Xref	Informational
1099-MISC	1099MISC Special reporting indicator doesn't match Xref	Informational
1099-MISC	Second TIN Notice does not match Xref	Informational
1099-MISC	A date not proper format-1099MISC Date of contract	Informational
1099-MISC	A date not proper format-1099MISC Contract expiration date	Informational
1099-MISC	1099MISC Direct Sales Indicator doesn't match Xref	Informational
1099-OID	Required information is missing-1099OID Description	Informational
1099-OID	Second TIN Notice does not match Xref	Informational
1099-OID	Federal income tax withheld must be < or = to boxes 1+2+6	Severe
1099-Q	1099-Q distribution code doesn't match translate	Informational
1099-Q	1099-Q Tuition payment indicator doesn't match translate	Informational
1099-Q	1099Q Final yr distribution indicator doesn't match Xref	Informational
1099-Q	1099Q Trustee-to-trustee indicator doesn't match Xref	Informational
1099-R	1099R box 1 less than box 2a	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
1099-R	Txbl amt cannot be 0 if txbl amt not det and IRA/SEP/SIMPLE not checked	Severe
1099-R	1099R Fed income tax w/held must be < or = gross distribution	Severe
1099-R	1099R IRA/SEP/SIMPLE indicator doesn't match Xref	Severe
1099-R	Percentage not correct format-1099R box 8a percentage	Severe
1099-R	Percentage not correct format-1099R box 9a percentage	Severe
1099-R	Box 8A percentage should be less than 100	Informational
1099-R	Box 9A percentage should be less than 100	Severe
1099-R	A date not proper format-1099R-need month/day	Severe
1099-R	1099R box 1 less than boxes 2-10	Informational
1099-R	1099R Loss indicator doesn't match Xref	Informational
1099-R	Payment month must be between 1-12	Informational
1099-R	1099R IRA Distrib Ind doesn't match Xref	Informational
1099-S	A date not proper format-1099S Date of closing	Severe
1099-S	Address line is missing-1099S address	Informational
1099-S	1099S Property/services indicator doesn't match Xref	Informational
1099-S	1099S Deminimus indicator doesn't match Xref	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
1099-SA	Required distribution code doesn't match translate.-1099SA Distribution code	Informational
1099-SA	1099SA Indicator doesn't match Xref	Informational
5498SA	5498SA Summary and Aggregate FMV	Severe
5498SA	5498SA indicator doesn't match Xref	Informational
All Puerto Rico Forms	Missing PR control number (will fail filing)	Informational
Generic Form	Taxable location is not valid	Severe
Generic Form	TIN type doesn't match translate-Generic Form	Informational
Generic Form	A date not proper format-Check date	Informational
Generic Form	Return address doesn't exist	Informational
Generic Form	Statement message code doesn't exist	Informational
Generic Form	A date not proper format-Mail return date	Informational
Generic Form	System contact code doesn't exist	Informational
Generic Form	Tax Location selected conflicts with a US tax form	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
NR4	NR4 Country Code doesn't match translate	Informational
NR4	NR4 Income Code doesn't match translate	Severe
NR4	NR4 Currency Code doesn't match translate	Severe
NR4	NR4 Exemption Code doesn't match translate	Severe
NR4	NR4 Cancelled Indicator doesn't match translate	Informational
Payer	Transfer agent name is missing	Severe
Payer	Transfer agent address is missing	Severe
Payer	Transfer agent city is missing	Severe
Payer	Transfer agent state is missing/invalid	Severe
Payer	Transfer agent zip is missing or has invalid format	Severe
Payer	Corporation indicator doesn't match Xref	Severe
Payer	Payer Canadian province is missing/invalid	Severe
Payer	If Foreign Corp Indicator is 1, then EIN must begin with '98' and Payer Address must be foreign address.	Severe
Payer	WH Agent Department Title Missing	Severe
Payer	Canada FIN is incorrectly formatted	Severe
Payer	Name is missing-Payer Name 1	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
Payer	Address line is missing-Payer Address 1	Severe
Payer	City is missing from address-Payer City	Severe
Payer	Address state/province doesn't match translate-Payer State/Province. Invalid State/Province value provided.	Severe
Payer	Address ZIP code not proper format-Payer Zip Code	Severe
Payer	EIN/TIN not correct format-Payer EIN	Informational
Payer	Country doesn't match translate-Payer Country	Informational
Payer	Last Filing Tax Year must be greater than Begin Tax Year	Informational
Payer	Payer Service Bureau Indicator doesn't match Xref	Informational
Payer	Payer FAI doesn't match Xref	Informational
Payer	Financial Institution indicator doesn't match Xref	Informational
Payer	W/holding agent EIN indicator doesn't match Xref	Informational
Payer	Pro-rata reporting indicator doesn't match Xref	Informational
Payer	Foreign entity indicator doesn't match Xref	Informational
Payer	Payer End Tax Year must be greater than Begin Tax Year	Informational
Payer	Payer CFS Indicator doesn't match Xref	Informational
Payer	Conflicting CFS indicator for payer EIN	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
Payer	Return address doesn't exist	Informational
Payer	Conflicting Default EIN indicator for payer EIN	Informational
Payer	Conflicting Wholding Filer indicator for payer EIN	Informational
Payer	Payer ID number missing (Payer user defined 1 field)	Severe
Payer	Conflicting SPS packages for the same PayerEIN	Severe
Payer	Conflicting SPS Filing Transmitter for the same PayerEIN	Severe
Recipient	Recipient Canadian province is missing/invalid	Severe
Recipient	Country doesn't match translate-Recipient Country	Severe
Recipient	1042S Recipient code doesn't match translate.	Severe
Recipient	Recipient first name is missing (W2 only)	Severe
Recipient	Invalid entity type for Canada forms.	Severe
Recipient	Name is missing-Recipient Name 1	Severe
Recipient	Address line is missing-Recipient Address 1	Severe
Recipient	City and ZIP are missing	Severe
Recipient	City is missing from address-Recipient City	Severe
Recipient	Address state/province is missing-Recipient State/Province	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
Recipient	State and ZIP are missing	Severe
Recipient	Address ZIP code not proper format-Recipient Zip Code	Severe
Recipient	Bad Recipient TIN	Informational
Recipient	TIN type doesn't match translate-Recipient	Informational
Recipient	Recipient TIN must begin with '98' if TIN type = 3	Informational
Recipient	Entity type doesn't match translate	Informational
Recipient	NR alien indicator doesn't match Xref	Informational
Recipient	Foreign Address Indicator is 'Yes'. US should not be used as a country	Informational
Recipient	Recipient FAI doesn't match Xref	Informational
Recipient	Taxable state missing; Used address state-Recipient taxable state/location	Informational
Recipient	Taxable state doesn't match translate-Recipient taxable state/location	Informational
Recipient	A backup withholding date not proper format-Recipient On Backup w/holding date	Informational
Recipient	A backup withholding date not proper format-Recipient Off Backup w/holding date	Informational
Recipient	Fiduciary indicator doesn't match Xref	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
Recipient	Foreign indicator doesn't match Xref	Informational
Recipient	PR w/holding indicator doesn't match Xref	Informational
Recipient	Independent contractor indicator doesn't match Xref	Informational
Recipient	Individual owner indicator doesn't match Xref	Informational
Recipient	EIN/TIN not correct format-Owner SSN	Informational
Recipient	Use alt address indicator doesn't match Xref	Informational
Recipient	Recipient Alternate Address 1 is missing	Informational
Recipient	Recipient Alternate City is missing	Informational
Recipient	Recipient Alternate State/Province is missing/invalid	Informational
Recipient	Recipient Alternate Canadian province is missing/invalid	Informational
Recipient	Recipient Alternate Zip/Postal Code is missing/invalid	Informational
Recipient	Recipient Alternate Country is missing/invalid	Informational
Recipient	A date not proper format-Recipient date of birth	Informational
Recipient	A date not proper format-Recipient hire date	Informational
Recipient	Recipient gender doesn't match translate	Informational
Recipient	Health insurance available indicator doesn't match Xref	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
Recipient	A date not proper format-Insurance qualifying date	Informational
Recipient	W-8 indicator doesn't match translate	Informational
Recipient	Electronic stmt consent indicator doesn't match Xref	Informational
Recipient	A date not proper format-Electronic Consent Date	Informational
Recipient	Use Alternate FAI doesn't match Xref	Informational
Recipient	Recipient broker indicator doesn't match Xref	Informational
Recipient	IRS name/TIN valid indicator doesn't match Xref	Informational
Recipient	ACA Filing requires foreign country when foreign address indicator is 'Yes'	Severe
T4A	T4A Box 38 code doesn't match amount fields	Severe
T-5	T-5 Box 11 should be blank if amount in box 10 is paid to corporation	Informational
T-5	T-5 Box 11 must be more than 25% of amount in box 10	Informational
T-5	T-5 Box 12 should be blank if amount in box 10 is paid to corporation	Informational
T-5	T-5 Box 12 should be 13.3333% of amount in box 11	Informational
T-5	T-5 Box 12 should be completed only for Canada residents	Informational
T-5	T-5 Box 25 should be completed only for Canada residents	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
T-5	T-5 Box 25 must be 45% more than amount in box 24	Informational
T-5	T-5 Box 26 should be completed only for Canada residents	Informational
T-5	T-5 Box 26 must be 18.9655% of the amount entered in box 25	Informational
T-5	T-5 Box 27 (foreign currency) doesn't match Xref	Informational
T5008	T5008 Box 14 (MM) doesn't match Xref	Informational
T5008	T5008 Box 13 (foreign currency) doesn't match Xref	Informational
T5008	T5008 Box 21 can only contain a negative amount if box 15 is FUT or OPC	Informational
T5008	T5008 Box 15 (Type code of securities) doesn't match Xref	Informational
T5008	T5008 Box 14 (DD) doesn't match Xref	Informational
T5008	invalid value for box 24a indicator when no box 24	NULL
T5008	invalid value for box 18a indicator when no box 18	Informational
T5008	invalid value for box 18a indicator when box 18 is populated	Severe
T5008	Box 18a indicator does not match Xref	Informational
T5008	Box 24a indicator does not match Xref	Informational
UT675R	UT675R Recipient Entity Type doesn't match translate	Informational
W-2	Withholdings without corresponding income.-Federal tax withheld	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
W-2	Social security amount(s) exceeds yearly limit.	Severe
W-2	Withholdings without corresponding income.-Social security tax withheld	Severe
W-2	Social Security wages/tips exceeds Medicare wages/tips.	Severe
W-2	Withholdings without corresponding income.-Medicare tax withheld	Severe
W-2	Box 12A > 0 but missing code, or box 12A has code, but no dollars to report	Informational
W-2	Box 12B > 0 but missing code, or box 12B has code, but no dollars to report	Informational
W-2	Box 12C > 0 but missing code, or box 12C has code, but no dollars to report	Informational
W-2	Box 12D > 0 but missing code, or box 12D has code, but no dollars to report	Informational
W-2	Box 12E > 0 but missing code, or box 12E has code, but no dollars to report	Informational
W-2	Box 12F > 0 but missing code, or box 12F has code, but no dollars to report	Informational
W-2CM	W-2CM Citizenship Code does not match translate	Severe
W-2CM	Withholdings without corresponding income.-Northern Mariana Islands tax withheld	Severe
W-2CM	Social security amount(s) exceeds yearly limit.	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
W-2CM	Withholdings without corresponding income.-Social security tax withheld	Severe
W-2CM	Social Security wages/tips exceeds Medicare wages/tips.	Severe
W-2CM	Withholdings without corresponding income.-Medicare tax withheld	Severe
W-2CM	Box 12A > 0 but missing code, or box 12A has code, but no dollars to report	Informational
W-2CM	Box 12B > 0 but missing code, or box 12B has code, but no dollars to report	Informational
W-2CM	Box 12C > 0 but missing code, or box 12C has code, but no dollars to report	Informational
W-2CM	Box 12D > 0 but missing code, or box 12D has code, but no dollars to report	Informational
W-2G	W2G Fed income tax w/held must be < or = to reportable winnings	Severe
W-2G	A date not proper format-W-2G Date won	Severe
W-2GU	Withholdings without corresponding income.-Guam tax withheld	Severe
W-2GU	Social security amount(s) exceeds yearly limit.	Severe
W-2GU	Withholdings without corresponding income.-Social security tax withheld	Severe
W-2GU	Social Security wages/tips exceeds Medicare wages/tips.	Severe

FORM	ERROR DESCRIPTION	FILING SEVERITY
W-2GU	Withholdings without corresponding income.-Medicare tax withheld	Severe
W-2GU	Box 12A > 0 but missing code, or box 12A has code, but no dollars to report	Informational
W-2GU	Box 12B > 0 but missing code, or box 12B has code, but no dollars to report	Informational
W-2GU	Box 12C > 0 but missing code, or box 12C has code, but no dollars to report	Informational
W-2GU	Box 12D > 0 but missing code, or box 12D has code, but no dollars to report	Informational
W-2VI	Withholdings without corresponding income.-Federal VI tax withheld	Severe
W-2VI	Social security amount(s) exceeds yearly limit.	Severe
W-2VI	Withholdings without corresponding income.-Social security tax withheld	Severe
W-2VI	Social Security wages/tips exceeds Medicare wages/tips.	Severe
W-2VI	Withholdings without corresponding income-Medicare tax withheld	Severe
W-2VI	Box 12A > 0 but missing code, or box 12A has code, but no dollars to report	Informational
W-2VI	Box 12B > 0 but missing code, or box 12B has code, but no dollars to report	Informational

FORM	ERROR DESCRIPTION	FILING SEVERITY
W-2VI	Box 12C > 0 but missing code, or box 12C has code, but no dollars to report	Informational
W-2VI	Box 12D > 0 but missing code, or box 12D has code, but no dollars to report	Informational
W-2VI	Box 12E > 0 but missing code, or box 12E has code, but no dollars to report	Informational
W-2VI	Box 12F > 0 but missing code, or box 12F has code, but no dollars to report	Informational

OPTIONAL FORM VALIDATIONS

For various forms, ONESOURCE Tax Information Reporting uses several optional validations. The validations are enabled at the database level, meaning that you will need to contact your account manager if you want to apply all or some of them. Validations include the following:

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1042-S	Box 3 (Withholding Allowances)	Is blank than Box 2-Net Income must be blank	Severe
1042-S	Box 5 (Tax Rate)	Must be 28% when Box 6 is blank	Severe
1042-S	Box 17a (State Withholding)	State Tax Withheld Must be less than or equal to Box 6-Net Income	Severe
1042-S	Box 5 (Tax Rate)	Rate must = 30 percent when Country = OC	Informational
1042-S	Box 1 (Income code) and Box 6 (Exemption Code)	Income Code must be 01-05 when Exemption Code = 05	Severe
1042-S	Chapter 4 indicator	Chapter 4 ind selected but no withholding amounts in boxes 7, 8, 9	Severe
1042-S	Box 12b (Ch.3 status Code) and Box 12c (Ch.4 Status code	Only one of the 12b or 12c status codes should be populated	Severe
1042-S	Box 12b (Ch.3 status Code) and Box 12c (Ch.4 Status code)	Missing box 12b or 12c status codes	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1042-S	Box 13b (Ch.3 status code) and Box 13c (Ch.4 status code)	Only one of the 13b or 13c status codes should be populated	Severe
1042-S	Box 13h (Ch.3 status code) and Box 13i (Ch.4 status code)	Missing box 13b or 13c status codes	Severe
1095-C	Box 14 (Offer of Coverage) and Box 16 (Applicable Sec. 4980H Safe Harbor)	Values required in Boxes 14 and 16 when an amount is present in Box 15	Severe
1099-A	Box 1 (Date of lender's acquisition)	Valid current year tax date	Severe
1099-A	Box 2 (Balance of principal outstanding)	Must be greater than 0	Severe
1099-A	Box 4 (Fair market value of property)	Must be greater than 0 if Box 5 is checked Yes	Severe
1099-A	Box 6 (Description of property)	Must not be blank	Severe
1099-B	Box 1a (Date of sale)	Valid current year tax date	Severe
1099-B	Box 7 (Description)	Must not be blank unless "Box 8, Box 9, Box 10 or Box 11 has a value" or Box 5 and Box 6 are not null	Severe
1099-B	Box 11 (Aggregate profit or loss)	Must equal Box 8 + Box 9 + Box 10	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1099-C	Box 1 (Date cancelled)	Valid current year tax date	Severe
1099-C	Box 3 (Interest if included in box 2)	Must not be greater than Box 2	Severe
1099-C	Box 5 (Debt description)	Must not be blank	Severe
1099-CAP	Box 1 (Date of sale)	Valid current year tax date	Severe
1099-DIV	Box 2a (Total Cap. Gain Dist.)	Must be great or equal to Box 2b + Box 2c + Box 2d + 2f	Severe
1099-DIV	Box 5 (Investment Expenses)	Must not be greater than Box 1a	Severe
1099-DIV	Box 6 (Foreign Tax Paid)	Must not be greater than Box 1a + Box 2a + Box 3 + Box 8 + Box 9	Severe
1099-DIV	Box 6 (Foreign Tax Paid)	Must have a value if Box 7 is filled in	Severe
1099-DIV	Box 7 (Foreign Country)	Must have a value if Box 6 is greater than 0	Severe
1099-INT	Box 2 (Early withdrawal penalty)	Must not be greater than Box 1	Severe
1099-INT	Box 6 (Foreign tax paid)	Must not be greater than Box 1 + Box 3	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1099-INT	Box 6 (Foreign tax paid)	Must have a value if Box 7 is filled in	Severe
1099-INT	Box 7 (Foreign country or U.S. poss)	Must have a value if Box 6 is greater than 0	Severe
1099-INT	Box 8 (Tax-Exempt Interest)	Must be greater than 0.00 when CUSIP number is valued	Severe
1099-INT	Box 8 (Tax-Exempt Interest)	If greater than 0.00, CUSIP number must be valued	Severe
1099-LTC	Insured's Social Security No.	Insured Social security no must have a value	Severe
1099-LTC	Date Certified	Date certified must have valid current year tax date if Box 5 Chronically Ill or Terminally Ill is checked	Severe
1099-LTC	Box 3 (per diem or reimburs ind)	Must not be blank if Box 1 is greater than 0	Severe
1099-LTC	Box 3 (per diem or reimburs ind)	Must be blank if Box 5 Terminally Ill is checked	Severe
1099-MISC	Box 6 (Medical Payments) and Box 7 (Non-employee compensation)	Must not be less than $0	Informational
1099-MISC	Box 16 (State income tax W/H)	Must not be greater than Box 18	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1099-MISC	Box 17 (State payer ID)	Must not be blank if Box 16 is greater than 0	Severe
1099-MISC	Box 18 (State Income)	Must equal the sum of all 1099-MISC payment fields/boxes.	Informational
1099-MISC	Box 7 (Nonemployee compensation)	1099MISC Box 7 cannot be less than 0	Informational
1099-OID	Box 4 (Fed. Income Tax W/H)	Must not be greater than Box 1 + Box 2 + Box 6	Severe
1099-OID	Box 5 (Description)	Must not be blank	Severe
1099-Q	Box 1 (Gross Distribution)	Must equal Box 2 + Box 3 unless Box 5 Coverdell ESA is checked	Severe
1099-S	Box 1 (Date of Closing)	Valid current year tax date	Severe
1099-S	Box 2 (Gross Proceeds)	Must be great than 0 if Box 4 is not checked	Severe
1099-S	Box 2 (Gross Proceeds)	Is equal to 0 then Box 4 must be checked	Severe
1099-S	Box 3 (Address/ Legal desc.)	Must not be blank	Severe
1099-SA	Box 2 (Earn. Excess Contribution)	Must not be greater than Box 1	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
1099-SA	Box 4 (FMV On Date Of Death)	Must be greater than 0 if Box 3 = 4 or 6	Severe
5498	Box 1 (IRA Contributions)	Must be great than Box 6	Severe
5498	Box 1 (IRA Contributions)	If greater than 0 then Box 7 must be blank, IRA, or SEP	Severe
5498	Box 1 (IRA Contributions)	Must equal 0 when Box 10 (Roth IRA Contributions) is greater than 0	Severe
5498	Box 1 (IRA Contributions)	Must be less than or equal to $5,500 ($6,500 if recipient is 50 or older)	Informational
5498	Box 3 (Roth Conversion Amount)	Cannot be less than 0	Severe
5498	Box 7 (Type if IRA)	5498 IRA type must be selected when Rollover contributions or FMV is > 0	Severe
W-2	Box 2 (Federal Income Tax W/H)	Must not be greater than Box 1 (Wages, tips and other comp.)	Informational
W-2	Box 3 (Social Security Wages)	W-2 SS Wages Cannot be < 0	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
W-2	Box 4 (Social Security Tax W/H)	Must not be greater than Box 3 (Social Security Wages)	Informational
W-2	Box 4 (Social Security Tax Withheld)	Box 4 (Social Security Tax Withheld) Must not be greater than Box 3 (Social security wages) + Box 7 (Social security tips)	Informational
W-2	Box 4 (Social Security Tax W/H)	Box 4 Social Security tax withheld should be = 6.2% of Box 3	Informational
W-2	Box 4 (Social Security Tax Withheld) and Box 12 Code	W-2 SS W/H + Box 12 Code M (Uncollected SS Tax) must be 4.2% of SS Wages	Severe
W-2	Box 4 (Social Security Tax Withheld)	W-2 SS Tax W/H Cannot be < 0	Severe
W-2	Box 5 (Medicare Wages)	W-2 Med Wages Cannot be < 0	Severe
W-2	Box 6 (Medicare Tax WH)	Must not be greater than Box 5 (Medicare Wages and Tips)	Informational
W-2	Box 6 (Medicare Tax WH)	Box 6 should be 1.45% of Box 5	Informational

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
W-2	Box 6 (Medicare Tax Withheld) and Box 12 Code	W-2 Medicare Tax W/H + Box 12 Code N (Uncollected Med Tax) must be 1.45% of Medicare Wages	Severe
W-2	Box 6 (Medicare Tax Withheld)	W-2 Med Tax W/H Cannot be < 0	Severe
W-2	Box 12 (Amount A)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Box 12 (Amount B)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Box 12 (Amount C)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Box 12 (Amount D)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Box 12 (Amount E)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Box 12 (Amount F)	W-2 Box 12 Amount Cannot be < 0	Severe
W-2	Employee Type and Box 13	Employee type and Statutory Indicator do not agree	Severe
W-2CM	Box 4 (Social Security Tax W/H)	Box 4 Social Security tax withheld should be = 6.2% of Box 3	Informational

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
W-2CM	Box 6 (Medicare Tax WH)	Box 6 should be 1.45% of Box 5	Informational
W-2GU	Box 4 (Social Security Tax W/H)	Box 4 Social Security tax withheld should be = 6.2% of Box 3	Informational
W-2GU	Box 6 (Medicare Tax WH)	Box 6 should be 1.45% of Box 5	Informational
W-2VI	Box 4 (Social Security Tax W/H)	Box 4 Social Security tax withheld should be = 6.2% of Box 3	Informational
W-2VI	Box 6 (Medicare Tax WH)	Box 6 should be 1.45% of Box 5	Informational
W-2G	Box 1 (Reportable Winnings)	Must be greater than Box 7	Severe
W-2G	Box 4 (Date Won)	Valid current year tax date	Severe
W-2G	Box 5 (Transaction/Ticket/Identifying number)	Must be blank if Box 3 is equal to 1, 2, 3 or 8	Severe
W-2G	Box 5 (Transaction/Ticket/Identifying number)	Must be not be blank if Box 3 is equal to 4, 5, 6 or 7	Severe
W-2G	Box 6 (Race)	Must be blank if Box 3 is equal to 4, 5, 6 or 7	Severe

FORM	BOX	ERROR DESCRIPTION	FILING SEVERITY
W-2G	Box 7 (Winnings from identical wagers)	Must be blank if Box 3 is equal to 4, 5, 6 or 7	Severe
W-2G	Box 8 (Cashier)	Must be blank if Box 3 is equal to 4	Severe
480.7C		Amount Distributed must be equal to Box15A + Box15B+ Box15C + Box15D	Informational
Recipient	Recipient	Must be correctly formatted for CA ICR reporting	Severe
Generic Form	All Forms	Date is not in the current tax year	Severe
Generic Form	All Forms	State Distribution < State Withholding, may cause State Filing to fail	Informational
All forms with state withholding where the taxable state does not have a state withholding requirement	State Withholding/Taxable Location	Reporting of State Withholding is not valid for this state	Informational
Generic Form	All Forms	State Withholding is a negative amount.	Informational

FORM 1099-R CONDITIONAL VALIDATIONS

For Form 1099-R, we added several conditional validations. The validations are enabled at the database level, meaning that you will need to contact your account manager if you want to apply all or some of them. Validations include the following:

BOX	ERROR DESCRIPTION	FILING SEVERITY
Box 1 (Gross Distribution), Box 2a (Taxable Amount) and Box 5 (Employee Contr.)	1099R box 1 must equal Box 2a + Box 5	Severity
Box 1 (Gross Distribution)	1099R box 1 must be greater than 0 if Key IRA Distribution Box is checked	Severity
Box 1 (Gross Distribution)	1099-R Box 1 must be greater than 0 if Box 2 Total Distribution is selected	Severe
Box 1 (Gross Distribution)	1099-R Box 1 must equal Box 2a + Box 5 if Box 7 is not 8, P, D, G, J, T, 6, N, Q, R, 81(18), P1, J8 or JP and IRA/SEP/SIMPLE indicator is selected and Taxable Amount Not Determined is selected	Severe
Box 1 (Gross Distribution)	1099-R Box 1 must equal Box 2a + Box 5 if Box 7 is equal to 1, 7 or 4 when IRA/SEP/SIMPLE indicator is not selected and Taxable Amount Not Determined is selected	Severe
Box 1 (Gross Distribution), Box 4 (Federal Tax Withheld) and Box 12 (State Tax Withheld)	1099R Box 1 must be > than Fed WH and State WH	Informational
Box 2a (Taxable Amount)	Must be $0 or blank if IRA/SEP/SIMPLE indicator is selected	Severe

BOX	ERROR DESCRIPTION	FILING SEVERITY
Box 2a (Taxable Amount)	Set equal to Box 1 if Box 2a is zero, IRA/SEP/SIMPLE indicator is selected and Box 2b Taxable Amount Not Determined is selected	Severe
Box 2a (Taxable Amount)	1099-R Box 2a must equal 0 if Box 7 = 6, N, R	Severe
Box 2a (Taxable Amount)	1099-R Box 2a must equal Box 1 if IRA/SEP/SIMPLE indicator is selected and Box 7 is 2, 4, D or S	Severe
Box 2a (Taxable Amount)	1099-R Box 2a must not be blank if Box 7 = J, Q, or T	Severe
Box 2a (Taxable Amount)	If Taxable Amount Not Determined is selected and Distribution Code is not 1, then Box 2a must be blank	Severe
Box 2a (Taxable Amount)	If Taxable Amount Not Determined is NOT selected and Distribution Code is not 1, then Box 2a must be greater than 0	Severe
Box 2a (Taxable Amount)	Taxable Amount must not be less than 0	Informational
Box 2b (Total Distribution Ind.)	1099-R Total Distribution indicator must be selected if Box 9a is not blank	Severe
Box 3 (Capital Gain)	1099-R Box 3 must be less than Box 1	Severe
Box 5 (Employee Contr.)	1099-R Box 5 must be greater than Box 9b	Severe
Box 6 (Net Unrealized Appreciation)	1099-R Box 6 must be less than Box 1	Severe
Box 7 (Distribution Code)	Must be 8, J, 18, 81, J8 or 8J if revoked indicator is selected	Severe

BOX	ERROR DESCRIPTION	FILING SEVERITY
IRA/SEP/SIMPLE Ind.	If IRA/SEP/SIMPLE indicator is selected then Box 7 must not be 9, A, D, E, F or L	Severe
IRA/SEP/SIMPLE Ind.	If IRA/SEP/SIMPLE indicator is selected, then Box 3, Box 6 and Box 8 must not equal 0	Severe
Box 8 (Other Percentage)	1099-R Box 8 Percentage must be less than 100 if Box 8 is greater than 0	Severe
State Tax W/H	1099-R State Tax W/H must not be greater than Box 1 (Total Distribution)	Informational
State Tax W/H	1099-R State Tax W/H must not be greater than State Distribution	Severe
Local Tax W/H	1099-R Local Tax W/H must not be greater than Local Distribution	Severe
1035 Taxable Gain Indicator	If indicator is selected, distribution code must equal 6, 6W and box 2a must equal 0.00	Severe
Key IRA Indicator and Section 1035 Taxable Gain Indicator	Both the Key Distribution ind and Sec 1035 Taxable Gain Ind cannot be checked	Informational
1099-R	Total Distribution or Employee Contribution must be > 0 when Sec 1035 Taxable Gain is not blank and Distribution Code <> 6, 6W, W6.	Severe

VALIDATIONS FOR RECIPIENTS WITH A TIN TYPE OF SSN

Recipients with a TIN Type of SSN are considered bad SSNs if any of the following conditions exist:

- The SSN is a blank

- The SSN is a series of numbers (for example, 000000000, 111111111, 222222222 or 999999999)

- The SSN is less than nine digits

- The SSN is 123456789 or 987654321

- The SSN begins with a '9'

    The only exception is an SSN that is 800-00-0000.

FATAL IMPORT ERRORS

The following is a list of all ONESOURCE Tax Information Reporting fatal import errors:

ALL IMPORTS

- Blank line!

PAYER/RECIPIENT/FORM IMPORTS

- Duplicate Recipient within File

- Duplicate Payer, Non-Unique PayerCd

- Taxable State missing. Cannot find Recipient!

- Country missing. Foreign Indicator checked!

- Recipient status cannot be set as TinXREF, client does not use this feature

- Invalid or missing Recipient Entity type!

- Both Recipient TIN and Canada Business TIN exist!

- Both Recipient Name1orLastName and Canada Corporation Name 1 exist!

- Can't find unique recipient!

- Do not update existing recipient!

- Match on Customer Id not valid when Customer Id is blank in source file.

- Line has fewer columns than required by map! Map requires

- Recipient found is Marked InActive due to TINXref

- Recipient found is Marked Deleted

- Can't find unique recipient!

- Recipient Security Group is inactive!

- Recipient Tin has been used in previous X-Ref!

- Customer ID cannot be blank!

- Incorrect or missing box code!

- Incorrect or missing form code!

- Incorrect or missing Group Security Name!

- Incorrect or missing Detail Security Group Name!")

- Incorrect Tax Year!

- Taxable State missing. Cannot create form!

- Missing Payer and/or Recipient!

- Recipient Name1 (or LastName) and TIN are blank

- Recipient with this Account Number does not exist. Please load recipient with TIN.

- More than one Payer record for this PayerEIN-Please set Default Payer (1220 import)

- Payer Return Address ID is invalid! Please set up the ID before reloading this record

- System Contact ID is invalid! Please set up the ID before reloading this record

- Statement Message ID is invalid! Please set up the ID before reloading this record

- Form Detail Group is inactive!

- 1099R Box 7 (distribution code) is missing or invalid!

- W-2G Box 3 (Type of wager) is missing or invalid!

- W-2G Box 4 (Date of winning) is missing!

- W-2 Tax Location is either GU or VI.

- NRA Missing box 12 country code

- 1042-S Box 1 (Income code) is missing or invalid!

- 1042-S Box 16 (Country) is missing or invalid!

- 5498SA Box 6 value (Type of SA is invalid!

- 1042-S TaxRate invalid!

- 5498 Box 7 value (Type of IRA is invalid!

- 1099-Misc Special Reporting Indicator is invalid!

- Invalid or missing Recipient TIN Type!

- Invalid FMV amount

- Customer ID required and not mapped!

- Account Nbr required and not mapped!

- Map used does not have detail field mapped for this form type!

- MA 1099 HC dependant coverage not in correct format!

- Duplicate box code in same form row! Record not in Recon Total!

- Duplicate Recipient!

- Duplicate Recipient, Not Unique!

- Duplicate Item within File!

- Duplicate Form found with these keys!

- Data not saved for one or more reasons!

- Compliance data was not save for one or more reasons!

- Do Not Update existing recipients!

- Failed Pre-Load for one or more reasons!

- Missing Recipient!

- Missing or Invalid SPS Package Type

- Missing or Invalid SPS Filing TransmitterCd

- Invalid SPS Payer Return Address Code

- Non W-2 forms not allowed to be created for a SPS payer

- Payer not eligible for SPS Payer, non W-2 forms exist

- Return Address Code invalid for a NON-SPS Payer

- 1099LTC Insured's State is missing or invalid!

- 3921 key information is missing or invalid!

- 3922 key information is missing or invalid!

- Form key information is invalid, does not match possible xref values!

- W-2 Box12(A-E) code is invalid!

- The source file contains a form type that has no form specific fields mapped!

- Primary's coverage period is invalid

- Dependent's coverage period is invalid

- Primary coverage months must be numeric

- Dependent's Date of Birth must be present

- Dependent's Subscriber Number must be present

- Blank Line! Record not in Source Recon Total!

- Cannot find a Recipient with this account number during Form Import

- Cannot find a Recipient with this Customer ID during Form Import

RECON IMPORT ERRORS

- Recon Additional Info Exists And Update Existing Is False!

- Recon Additional Info Payer Code is missing!

- Recon Additional Info Group Security Name is missing!

- Recon Additional Info BoxCd is missing or invalid!

- Recon Additional Info Parent Form Code is missing!

- Recon Additional Info TaxableState is missing or invalid!

- Recon Additional Info missing/invalid key info, cannot identify parent tracking number!

PAYER RETURN MAIL IMPORT ERRORS

- Payer Return Address Code Exists And Update Existing Is False!

- Payer Return Address Code is missing!

- Payer Return Address Contact Name is missing!

- Payer Return Address Line 1 is missing!

- Payer Return City is missing!

- Payer Return State is missing or invalid!

- Payer Return ZIP is missing or invalid!

- Payer Return Country is missing or invalid!

STATEMENT MESSAGE IMPORTS

- Statement Message Code Exists And Update Existing Is False!

- Statement Message Code is missing!

- Statement Message Line 1 is missing!

SYSTEM CONTACT IMPORTS

- System Contact Code Exists And Update Existing Is False!

- System Contact Code is missing!

- System Contact Name is missing!

SHIPPING ADDRESS IMPORTS

- Shipping Address Contact Name is missing!

- Shipping Address Line 1 is missing!

- Shipping Address City is missing!

- Shipping Address State is missing or invalid!

- Shipping Address ZIP is missing or invalid!

NQI IMPORTS

- NQI Code Exists And Update Existing Is False!

- NQI Code is missing!

- NQI Name is missing!

- NQI Address is missing!

- NQI Country Id is missing or invalid!

- NQI State/Province Id is missing or invalid!

PAYER STATE CODE IMPORTS

- Payer Code Exists And Update Existing Is False!

- Payer Code is missing!

- Payer State Code State/Province is missing!

- Payer State Code Issued by State is missing!

- Payer State Code Indicator is missing!

- More than one Payer State Code Indicator is selected!

- Payer State Code PayerCd not found in Payer table!

- Payer State Code State Code Name is missing

USER ABATEMENT CODES IMPORTS

- User Abate Code Exists And Update Existing Is False!

- User Abate Code is missing!

- User Abate Description is missing!

RETURN MAIL CODES IMPORTS

- Return Mail Code Exists And Update Existing Is False!

- Return Mail Code is missing!

- Return Mail Description is missing!

COMPLIANCE IMPORT ERRORS

- W9/W8 Exists And Update Existing Is False!

- W9/W8 TIN and Name is missing!

SECURITY FATAL ERRORS

- Double hyphens exist in this record. Please replace these before re-importing record.

- The word 'Null' exists in this record. Please replace this word before re-importing record.

- The word 'Select'exists in this record. Please replace this word before re-importing record.

- The word 'Delete' exists in this record. Please replace this word before re-importing record.

- The word 'Insert' exists in this record. Please replace this word before re-importing record.

- The word 'Update' exists in this record. Please replace this word before re-importing record.

- The words 'Truncate' + 'Table' exist in this record. Please replace this word combination before re-importing record.

- The word 'Create' exists in this record. Please replace this word before re-importing record.

- The word 'Drop' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word 'Alter' exists in this record. Please replace this word before re-importing record.

- The word 'Trans' exists in this record. Please replace this word before re-importing record.

- The word 'Execute' exists in this record. Please replace this word before re-importing record.

- The word 'Script' exists in this record. Please replace this word before re-importing record.

- The word 'EXEC' exists in this record. Please replace this word before re-importing record.

- The word 'IFRAME' exists in this record. Please replace this word before re-importing record.

- The word 'HREF' exists in this record. Please replace this word before re-importing record.

- The word 'SRC' exists in this record. Please replace this word before re-importing record.

- Record could not be processed for security reasons, Please contact support! Record not in Source Recon Total!

- The word 'values(' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word 'alert(' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word 'union select' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word 'language = ' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word '<img' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

- The word 'EMBED' exists in this record. Please replace this word before re-importing record. Record is not in Source Recon Total!

THRESHOLD AGGREGATION RULES FOR TAX YEAR 2024

The following table details how the threshold process groups forms together for purposes of determining reportability:

FORM	EIN TYPE	RECIPIENT TIN	TIN TYPE	FIELD	FIELD	FIELD
1042-S	Payer EIN	Recipient TIN	Recipient TIN type	Box 1 Income Code	Box 5 Tax Rate	Box 13b Country Code
1098	Payer EIN	Recipient TIN	Recipient TIN type	Loan Number	Form Acct Nbr	N/A
1098-E	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1098-F	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1098-Q	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1098-T	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-A	Payer EIN	Recipient TIN	Recipient TIN type	Loan Number	N/A	N/A
1099-B	Payer EIN	Recipient TIN	Recipient TIN type	Box 1c Date of Sale	CUSIP	N/A
1099-C	Payer EIN	Recipient TIN	Recipient TIN type	Loan Number	N/A	N/A

FORM	EIN TYPE	RECIPIENT TIN	TIN TYPE	FIELD	FIELD	FIELD
1099-CAP	Payer EIN	Recipient TIN	Recipient TIN type	Box 1 Date of Sale or Exchange	N/A	N/A
1099-DIV	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-G	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-INT	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-K	Payer EIN	Recipient TIN	Recipient TIN type	Type of Filer	N/A	N/A
1099-LS	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-LTC	Payer EIN	Recipient TIN	Recipient TIN type	Policy Number	Insured TIN	N/A
1099-MISC	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-NEC	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-OID	Payer EIN	Recipient TIN	Recipient TIN type	Box 5 Cusip	N/A	N/A
1099-PATR	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-Q	Payer EIN	Recipient TIN	Recipient TIN type	Account Number	Distribution Code	Tuition Pmt Type

FORM	EIN TYPE	RECIPIENT TIN	TIN TYPE	FIELD	FIELD	FIELD
1099-R	Payer EIN	Recipient TIN	Recipient TIN type	Distribution Code	Account Number	N/A
1099-S	Payer EIN	Recipient TIN	Recipient TIN type	Date of Closing	Address/Legal Description	N/A
1099-SA	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
1099-SB	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
3921	Payer EIN	Recipient TIN	Recipient TIN type	Box 1 Date Option Granted	Box 2 Date Option Exercised	Box 6 EIN of Corp
3922	Payer EIN	Recipient TIN	Recipient TIN type	Box 1 Date Option Granted	Box 2 Date Option Exercised	N/A
5498	Payer EIN	Recipient TIN	Recipient TIN type	Box 7 Indicator	N/A	N/A
5498-ESA	Payer EIN	Recipient TIN	Recipient TIN type	Account Number	N/A	N/A
5498-SA	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
8922	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
W-2	Payer EIN	Recipient TIN	Recipient TIN type	N/A	N/A	N/A
W-2G	Payer EIN	Recipient TIN	Recipient TIN type	Box 3 Type of Wager	Box 2 Date Won	Box 5 ID Number