



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

W-2G and 1099R Filing Requirements Booklet
(Revised November 9, 2011)

W-2G & 1099R Electronic Media Filing Requirements

TABLE OF CONTENTS	Page 2
Administrative Highlights	Page 3
Introduction	Page 4
Extension of time	Page 4
Mailing Address	Page 4
Labeling Requirements	Page 5
“T” Record Layout	Page 6 - 8
“A” Record Layout	Page 9 - 11
“B” Record Layout	Page 11 -13
“B” Layout for 1099-R	Page 13 - 16
“B” Layout for W-2G Record	Page 16 - 17
“C” Record Layout	Page 17 - 18
“K” Record Layout	Page 19
“F” End of File Record Layout	Page 20
Appendix A – State Codes	Page 21
Appendix B – IN County Codes	Page 22

W-2G & 1099R Electronic Media Filing Requirements

ADMINISTRATIVE HIGHLIGHTS

NOTE: Indiana accepts the IRS 1220 format for W-2G's and 1099R's. The IRS 1220 booklet is available on our Web site located at www.in.gov/dor/4035.htm.

Important General Information

Form 1099R in the Special Data Entries (position 663-664) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

Form W-2G in the Special Data Entries (position 663-664) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

W-2G & 1099R Electronic Media Filing Requirements

INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for those in which Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of W-2G reports and 1099R reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656 and leave a message (Voice Mail ONLY) and your call will be returned as soon as possible. You may also e-mail your questions to IDORB2BSupport@dor.IN.gov , or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
P.O. Box 6108
INDIANAPOLIS, IN 46206

The Indiana Department of Revenue accepts reports on 3 1/2 diskettes DVD'S or CD's. They may be 'zipped' for your convenience. We do not return electronic media or notify when media has been processed.

Duplicate copies of the WH-3 reconciliation report must accompany all reporting in the same package with the W-2G's or 1099R's.

February 28th or 29th of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business day. The postmark date is used to determine that the filing is on time.

EXTENSION OF TIME:

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
INDIANA DEPARTMENT OF REVENUE
P.O. Box 6108
INDIANAPOLIS, IN 46206

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

W-2G & 1099R Electronic Media Filing Requirements

FILING REQUIREMENTS FOR ELECTRONIC MEDIA REPORTS:

If electronic media cannot be processed it will be returned to the submitter which will then be given fourteen (14) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S

File Name: W-2G REPORT or 1099R REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes or CD's.

MAILING ADDRESS:

Completed packets containing the WH-3 Annual Reconciliation Form properly labeled electronic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing electronic media).

INDIANA DEPARTMENT OF REVENUE
ATTN: ELECTRONIC FILING COORDINATOR
P.O. BOX 6108
INDIANAPOLIS, IN 46206-6108

W-2G & 1099R Electronic Media Filing Requirements

Indiana requires the T record, the A record, the B record and the F record. The others may be included but are not required.

Sequence of Records in File

“T” Record. Identifies the Transmitter. Must be the first record in the file.

“A” Record. Identifies the Payer making the payments. There may be several in the file.

“B” Record. Identifies the Payee and the amount paid. There is an individual “B” record for each payee for that Payer.

“F” Record. End of transmission record. The final record in each file.

IRS 1220 FORMAT

Transmitter “T” Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter “T”.
2-5	Payment Year	4	Y	Enter tax year unless reporting a prior year, then enter that year
6	Prior Year Indicator	1	Y	Enter “P” only if reporting prior year, otherwise leave blank.
7-15	Transmitter’s TIN	9		Enter 9 digit TIN. May be EIN or SSN
16 – 20	Transmitter’s Control Code	5	Y	Enter control code assigned by IRS/ECC-MTB
21-27	Blank	7		Enter blanks.
28	Test File Indicator	1		Indiana does not accept test files therefore leave blank.
29	Foreign Entity Indicator	1		Enter “1” if Foreign entity or leave blank.
30-69	Transmitter Name	40	Y	Enter Transmitter name. Left-justify and fill with blanks
70-109	Transmitter Name (Continuation)	40	No	Use if necessary.
110-149	Company Name	40	Y	Name of company associated with the address where correspondence is to be

W-2G & 1099R Electronic Media Filing Requirements

Transmitter "T" Record				
Position	Field Title	Length	Required	Field Description
				sent.
150-189	Company Name	40		Continuation. Use if needed
190-229	Company Mailing Address	40		Address where mail is sent.* <i>* This should be same address as in box 5 of form 4804.</i>
<p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).</p>				
230-269	Company City	40	Y	Enter Name of city
270-271	Company State	2	Y	Enter valid U.S. Postal abbreviation.
272-280	Company Zip Code	9	Y	Enter zip code. Left justify and fill with blanks if only 5 digits.
281-295	Blank	15		Enter blanks
296-303	Total Payees	8		Enter total number of B records. Right justify and zero fill.
304-343	Contact Name	40	Y	Enter name of person to be contacted if problems in file.
344-358	Contact Phone and Ext.	15	Y	Enter phone number and extension. No hyphens. Left justify and blank fill if no extension.
359-408	Contact Email Address	50		Enter email address or leave blank if none. Left justify.
409-499	Blank	91		Leave blank.
500-507	Record Sequence Number	8	Y	Enter sequence number of each record in file. Record T = 00000001.
508-517	Blank	10		Enter blanks.
518	Vendor Indicator	1	Y	"V" if provided by vendor. "T" if produced in-house.
519-558	Vendor Name	40		Complete if position 518 = "V" - Name of vendor
559-598	Vendor Mailing Address	40		Complete if position 518

W-2G & 1099R Electronic Media Filing Requirements

Payer "A" Record												
Position	Field Title	Length	Required	Field Description								
1	Record Type	1	Y	Enter "A".								
2-5	Payment Year	4	Y	Enter tax year								
6	Combined Federal/State Filer	1	Y	Required for Combined Fed/State Filing Program.								
7-11	Blank	5		Enter Blanks								
12-20	Payer's Taxpayer ID No	9		Enter valid EIN or SSN. No blanks, hyphens or alpha.								
21-24	Payer Name Control	4	Y	Enter the first four characters of the company name (omit "The" unless only two words). Only dash and ampersand accepted.								
25	Last Filing Indicator	1		Enter a "1" (one) if this is the last year this payer name and TIN will file information returns electronically, magnetically or on paper; otherwise, enter a blank.								
26-27	Type of Return Indicates the type of returns used by Indiana Revenue	2	Y	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Form</td> <td style="width: 20%;">Code</td> </tr> <tr> <td>1099-R</td> <td>9</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> <tr> <td>1099-G</td> <td>F</td> </tr> </table>	Form	Code	1099-R	9	W-2G	W	1099-G	F
Form	Code											
1099-R	9											
W-2G	W											
1099-G	F											
28-43	Amount Codes * Enter only the Type Codes for the type of return included for this "A" record and for Revenue use.		Y	<u>1099R</u> 1 = Gross distribution 2 = Taxable amount 3 = Capital gain 4 = Federal tax withheld 5 = Employee contributions or insurance premiums 6 = Net unrealized appreciation in employer's securities 8 = Other 9 = Total employee contributions A = IRA/SEP/SIMPLE distribution or Roth								

W-2G & 1099R Electronic Media Filing Requirements

Payer "A" Record				
Position	Field Title	Length	Required	Field Description
				conversion B=Amount allocable to IRR within % Years <u>W-2G</u> 1 = Gross winnings 2 = Federal tax withheld 7 = Winnings from identical wagers
44-51	Blanks	8		Enter blanks
52	Foreign Entity Indicator	1		Enter "1" if foreign entity payment to a U. S. resident or blank.
53-92	First Payer Name Line	40		Enter name of payer whose TIN is 12 – 20 of the "A" record.
93-132	Second Payer Name Line	40		Enter the name of the Transfer Agent If position 133 is zero enter blanks.
133	Transfer Agent Indicator	1		Enter "1" if transfer agent is used else enter zero if not the transfer Agent
134-173	Payer Shipping Address	40		Enter shipping address, left justify and blank fill.
<p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively.</p> <p>Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p>				
174-213	Payer City	40		Enter city, left justify and blank fill.
214-215	Payer State	2		Enter valid Postal abbreviations.
216-224	Payer Zip Code	9		Enter valid 9-digit zip code, if only 1st five left justify and blank fill.
225-239	Payer Phone and Extension	15		Enter phone number and extension Omit hyphens. Left justify and blank fill if no extension.
240-499	Blank	260		Enter blank

W-2G & 1099R Electronic Media Filing Requirements

Payer "A" Record				
Position	Field Title	Length	Required	Field Description
500 – 507	Record Sequence Number	8	Y	Enter the next number of the record as it appears in your file. "A" record = 00000002
508 -748	Blank	241		Enter blanks
749-750	Blank	2		Enter blanks or CR.LF

Payer "B" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "B".
2-5	Payment Year	4	Y	Enter tax year unless reporting a prior year, then enter that year
6	Corrected Return Indicator	1		Enter "G" if the first of a two record file. Enter "C" if this is the second of a two record file. Enter blank if these records have not been sent.
7-10	Name Control	4		Enter the first four characters of the last name of the payee. (Positions 12-20 of B record). Otherwise, enter blanks.
11	Type of Taxpayer ID	1		1 = EIN 2 = SSN 2 = ITIN 2 = ATIN Blank = N/A
12-20	Payee's TIN	9	Y	Enter 9 digit identification number. SSN, ITIN, ATIN or EIN. If applied for but not received, enter blanks.
21-40	Payer's Account Number for Payee	20		Enter any number assigned by the Payer to the payee that is unique to the particular information return.

W-2G & 1099R Electronic Media Filing Requirements

Payer “B” Record				
Position	Field Title	Length	Required	Field Description
41-44	Payer’s Office Code	4		Enter location code of payer if any or else enter blanks
45 – 54	Blank	10		Enter blanks
<p>Amount Payment Fields. Must be numeric, right justified with 2 decimal positions. Do not enter decimal points or commas. Plus or minus signs must be in the left most position. Zero fill to the left. All payment amounts must be allowed for; those not used are to be zero filled.</p>				
55-66	Payment Amount #1	12		Payments for Amount Code 1 in “A” record.
67-78	Payment Amount #2	12		Payments for Amount Code 2 in “A” record.
79-90	Payment Amount #3	12		Payments for Amount Code 3 in “A” record.
91-102	Payment Amount #4	12		Payments for Amount Code 4 in “A” record.
103-114	Payment Amount #5	12		Payments for Amount Code 5 in “A” record.
115-126	Payment Amount #6	12		Payments for Amount Code 6 in “A” record.
127-138	Payment Amount #7	12		Payments for Amount Code 7 in “A” record.
139-150	Payment Amount #8	12		Payments for Amount Code 8 in “A” record.
151-162	Payment Amount #9	12		Payments for Amount Code 9 in “A” record.
163-174	Payment Amount #A	12		Payments for Amount Code A in “A” record.
175-186	Payment Amount #B	12		Payments for Amount Code B in “A” record.
187-198	Payment Amount #C	12		Payments for Amount Code C in “A” record.
199-210	Payment Amount #D	12		Payments for Amount Code D in “A” record.
211-222	Payment Amount #E	12		Payments for Amount Code E in “A” record.
223-234	Payment Amount #F	12		Payments for Amount Code F in “A” record.
235-246	Payment Amount #G	12		Payments for Amount Code G in “A” record.
247	Foreign Entity Indicator	1		Enter “1” if address of payee is in a foreign else blank.
248-287	First Payee Name Line	40		Enter name of payee whose TIN is 12 – 20 of the “B” record.

W-2G & 1099R Electronic Media Filing Requirements

Payer "B" Record				
Position	Field Title	Length	Required	Field Description
288-327	Second Payee Name Line	40		If multiple payees, use for those whose ID is not in 12 -20 of B record
328-367	Blank	40		Enter blanks
368-407	Payee Mailing Address	40	Y	Enter mailing address of payee. Left justify and blank fill.
408-447	Blank	40		Enter blanks
448-487	Payee City	40	Y	Enter the city or Post Office used. Left justify and blank fill.
488-489	Payee State	2	Y	Enter valid Post Office abbreviation.
490-498	Payee Zip Code	9	Y	Enter zip code. Left justify and zero fill if less than 9.
499	Blank	1		Enter blank
500-507	Record Sequence Number	8		Enter the next sequential number. The first B record would be 00000003. Each B would be the next number.
508-543	Blank	36		Enter blanks
The following sections define field positions for the different types of returns.				
544-750	See the record definition based upon the form type			

Payer "B" Record for 1099R				
Position	Field Title	Length	Required	Field Description
544	Blank	1		Enter blanks
545-546	Distribution Code	2	Y	If only one code use 545, if more than one use codes from matrix in 1099R in 546. Code Category 1 Early Distribution 2 Early Distribution, Exception 3 Disability 4 Death 5 Prohibited Transaction 6 Section 1035

W-2G & 1099R Electronic Media Filing Requirements

Payer "B" Record for 1099R				
Position	Field Title	Length	Required	Field Description
				Exchange
				7 Normal
				Distribution
				8 Excess
				Contributions
				9 Cost of Life
				Insurance
				A Eligible for 10-yr.
				tax option
				B Designated Roth
				account
				distribution.
				E Distribution under
				Employee Plans
				Compliance
				Resolution
				Systems (EPCRS)
				F Charitable gift
				annuity
				G Direct rollover
				H Direct rollover of
				distribution from a
				designated Roth
				account to Roth
				account to a Roth
				IRA
				J Early Roth
				distribution
				L Loans as
				distribution
				N Recharacterized
				IRA contribution
				P Excess
				contributions for
				prior year
				Q Qualified Roth
				distribution
				R Recharacterized
				IRA for prior year
				S Early distribution
				for Simple IRA
				T Roth IRA
				distribution with
				exception
				U Distribution from
				ESOP under

W-2G & 1099R Electronic Media Filing Requirements

Payer "B" Record for 1099R				
Position	Field Title	Length	Required	Field Description
				Section 404(k) W Changes or payments for purchasing qualified long-term care Insurance contracts under combined arrangements.
<i>Note: If reporting traditional IRA, SEP, SIMPLE distribution or a Roth conversion, use an indicator of "1" in 548 of payee "B"</i>				
547	Taxable Amount Not Determine Indicator	1		Enter "1" if taxable amount cannot computed, else leave blank.
548	IRA/SEP/SIMPLE indicator	1		Enter "1" if traditional IRA, SEP, SIMPLE distribution or Roth Conversion.
549	Total Distribution Indicator	1		Enter "1" only if the distribution closed the account, else leave blank.
550–551	Percentage of Total Distribution	2		Use this field only if distribution is to more than one person. Enter the percentage of person whose TIN is in 12 – 20 of the B record. Right justify and zero fill. Leave blank if not applicable.
552-555	1 st Year of Designated Roth Contribution	4		Enter year of 1 st Roth Contribution
556–662	Blank	107		Enter blanks
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix B
665-722	Blanks	58		Enter Blanks
723–734	State Income Tax Withheld	12		Enter Income Tax withheld. Right-justify and zero fill. 2

W-2G & 1099R Electronic Media Filing Requirements

Payer "B" Record for 1009R				
Position	Field Title	Length	Required	Field Description
				decimals.
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill.2 decimals.
747-748	State Code	2		Enter "18" for Indiana.
749-750	Blank	2		Enter blanks or CR/LF.

Payer "B" Record for W2-G				
Position	Field Title	Length	Required	Field Description
544-546	Blank	3		Enter blanks
547	Type of Wager Code	1	Y	<p>Enter applicable type of wager.</p> <p><u>Code</u> <u>Category</u></p> <p>1 Horse Track or Off Track Betting of horse track nature.</p> <p>2 Dog Track or Off Track Betting of dog track nature.</p> <p>3 Jai-alai</p> <p>4 State-conducted Lottery</p> <p>5 Keno</p> <p>6 Bingo</p> <p>7 Slot Machines</p> <p>8 Poker Winnings</p> <p>9 Any other type of gambling winnings</p>
548-555	Date Won	8	Y	Enter the date of the winning transaction as YYYYMMDD. This is not date of payment if payment is later.
556-570	Transaction	15	Y	If Lottery enter ticket number, if keno, bingo and slots enter ticket, card number or machine serial no. For all else enter blanks.
571-575	Race	5		Enter race or game for ticket or else enter blank
576-580	Cashier	5		Enter initials or number

W-2G & 1099R Electronic Media Filing Requirements

Payer "B" Record for W2-G				
Position	Field Title	Length	Required	Field Description
				of cashier otherwise enter blanks.
581-585	Window	5		Enter the window number or location of person making the winning payment or enter blanks.
586-600	First ID	15		For other than state lotteries enter the first ID of the winning person otherwise enter blanks.
601-615	Second ID	15		For other than state lotteries enter the second ID of the winning person otherwise enter blanks.
616-662	Blank	47		Enter blanks
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix B
665-722	Blanks	58		Enter Blanks
723-734	State Income Tax Withheld	12		Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill. 2 decimals.
747-748	State Code	2		Enter "18" for Indiana
749-750	Blank	2		Enter blanks or CR/LF.

End of Payer "C" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "C".
2-9	Number of Payees	8		Enter the total number of "B" records covered by the preceding "A" record. Right justify and Fill with zeros.

W-2G & 1099R Electronic Media Filing Requirements

End of Payer “C” Record				
Position	Field Title	Length	Required	Field Description
10-15	Blank	6		Enter blanks
Accumulate totals of any payment amount fields in the “B” records in the appropriate control total fields of the “C” record. Right justify and zero fill. Unused control total fields must be zero filled. Use 2 decimals.				
16-33	Control Total 1	18		
34-51	Control Total 2	18		
52-69	Control Total 3	18		
70-87	Control Total 4	18		
88-105	Control Total 5	18		
106-123	Control Total 6	18		
124-141	Control Total 7	18		
142-159	Control Total 8	18		
160-177	Control Total 9	18		
178-195	Control Total A	18		
196-213	Control Total B	18		
214-231	Control Total C	18		
232-249	Control Total D	18		
250-267	Control Total E	18		
268-285	Control Total F	18		
286-303	Control Total G	18		
304-499	Blank	196		Enter blanks.
500-507	Record Sequence Number	8		Enter next sequential number. Right-Justify w/leading zeros in the field.
508-748	Blank	241		Enter blanks.
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099R Electronic Media Filing Requirements

State totals for Forms 1099R and W-2G's.

End of Payer "K" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "K".
2-9	Number of Payees	8		Enter the total number of "B" records being coded for this state. Right justify and fill with zeros.
10-15	Blank	6		Enter blanks
Accumulate totals of any payment amount fields in the "B" records for each state being reported into the appropriate control total fields of the "K" record. Right justify and zero fill. Unused control total fields must be zero filled. Allow 2 decimals places.				
16-33	Control Total 1	18		
34-51	Control Total 2	18		
52-69	Control Total 3	18		
70-87	Control Total 4	18		
88-105	Control Total 5	18		
106-123	Control Total 6	18		
124-141	Control Total 7	18		
142-159	Control Total 8	18		
160-177	Control Total 9	18		
178-195	Control Total A	18		
196-213	Control Total B	18		
214-231	Control Total C	18		
232-249	Control Total D	18		
250-267	Control Total E	18		
268-285	Control Total F	18		
286-303	Control Total G	18		
304-499	Blank	169		Enter Blanks
500-507	Record Sequence Number	8		Enter next sequential number. Right-justify w/leading zeros in the field.
508-706	Blank	199		Enter blanks.
707-724	Indiana State Income Tax Withheld	18		Enter Income Tax withheld. Right-justify and zero fill. 2 decimals.
725-742	Indiana Local Income Tax Withheld	18		Enter county tax withheld. Right-justify and zero fill. 2 decimals.
743-746	Blank	4		Enter blanks
747-748	Combined Fed/State Code	2		Enter "18" for Indiana.
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099R Electronic Media Filing Requirements

End of Transmission "F" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "F".
2-9	Number of "A" records	8		Enter the total number of "A" records in the entire file. Right-justify and zero fill.
10-30	Zero	21		Enter zeros
31-49	Blank	19		Enter blanks
50-57	Total number of Payees	8		Enter the total number of Payee "B" records reported in the file. Right-justify and zero fill.
58 – 499	Blank	442		Enter blanks
500 – 507	Record Sequence Number	8		Enter next sequential number. Right-Justify w/leading zeros in the field.
508-748	Blanks	241		Enter blanks
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099R Electronic Media Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM. CODE		ABBR.	NUM. CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

W-2G & 1099R Electronic Media Filing Requirements

APPENDIX B – Indiana County Codes

01 ADAMS	47 LAWRENCE
02 ALLEN	48 MADISON
03 BARTHOLOMEW	49 MARION
04 BENTON	50 MARSHALL
05 BLACKFORD	51 MARTIN
06 BOONE	52 MIAMI
07 BROWN	53 MONROE
08 CARROLL	54 MONTGOMERY
09 CASS	55 MORGAN
10 C LARK	56 NEWTON
11 CLAY	57 NOBLE
12 CLINTON	58 OHIO
13 CRAWFORD	59 ORANGE
14 DAVIESS	60 OWEN
15 DEARBORN	61 PARKE
16 DECATUR	62 PERRY
17 DEKALB	63 PIKE
18 DELAWARE	64 PORTER
19 DUBOIS	65 POSEY
20 ELKHART	66 PULASKI
21 FAYETTE	67 PUTNAM
22 FLOYD	68 RANDOLPH
23 FOUNTAIN	69 RIPLEY
24 FRANKLIN	70 RUSH
25 FULTON	71 ST. JOSEPH
26 GIBSON	72 SCOTT
27 GRANT	73 SHELBY
28 GREENE	74 SPENCER
29 HAMILTON	75 STARKE
30 HANCOCK	76 STEUBEN
31 HARRISON	77 SULLIVAN
32 HENDRICKS	78 SWITZERLAND
33 HENRY	79 TIPPECANOE
34 HOWARD	80 TIPTON
35 HUNTINGTON	81 UNION
36 JACKSON	82 VANDERBURGH
37 JASPER	83 VERMILLION
38 JAY	84 VIGO
39 JEFFERSON	85 WABASH
40 JENNINGS	86 WARREN
41 JOHNSON	87 WARRICK
42 KNOX	88 WASHINGTON
43 KOSCIUSKO	89 WAYNE
44 LAGRANGE	90 WELLS
45 LAKE	91 WHITE
46 LAPORTE	92 WHITLEY