



## **Publication 1220**

Specifications for Electronic Filing of Forms  
1097, 1098, 1099, 3921, 3922, 5498, and W-2G

**Tax Year 2016**

## Sec. 10 Corrected Returns (continued)

### Sample File layout for Two-transaction Correction

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	Payer "A" Record
		"C" coded Payee "B" Record	"C" coded Payee "B" Record	End of Payer "C" Record	Transmission "F" Record

**Note:** If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, each category must be reported under separate "A" Records. Although the "A" Record will be exactly the same as the original submission, the Record Sequence Number may be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.

## Sec. 11 Combined Federal/State Filing Program (CF/SF)

### .01 General

The Combined Federal/State Filing Program (CF/SF) was established to simplify information returns filing for payers. Through CF/SF, the IRS electronically forwards information returns (original and corrected) to participating states.

The following information returns may be filed under the CF/SF:

- Form 1099-B, *Proceeds from Broker and Barter Exchange Transactions*
- Form 1099-DIV, *Dividends and Distributions*
- Form 1099-G, *Certain Government Payments*
- Form 1099-INT, *Interest Income*
- Form 1099-K, *Payment Card and Third Party Network Transactions*
- Form 1099-MISC, *Miscellaneous Income*
- Form 1099-OID, *Original Issue Discount*
- Form 1099-PATR, *Taxable Distributions Received From Cooperatives*
- Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
- Form 5498, *IRA Contribution Information*

### .02 Testing

To request approval to participate, an electronic test file coded for this program must be submitted to the FIRE Test System at <https://fire.test.irs.gov>. The FIRE Test System is available from November 1, 2016, through March 17, 2017. The FIRE Test System will be down from 6 p.m. (Eastern) December 9, 2016, through January 2, 2017, for yearly updates.

If the test file is acceptable, an approval letter will be sent. There is no charge to use CF/SF for approved participants.

A test file is only required for the first year a filer participates in the program; however, it is highly recommended that a test file be submitted every year. Records in the test and actual file must conform to current procedures.

## Sec. 11 Combined Federal/State Filing Program (CF/SF) (continued)

Within two business days, the results of the electronic transmission(s) will be sent to the email address that was provided on the “Verify Your Filing Information” page in the FIRE Test System. If using email-filtering software, configure the software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

If the file is bad, the filer or transmitter must return to <https://fire.irs.gov/> and select “Check File Status” to determine what errors are in the file. See Part B. Sec. 3, *Connecting to FIRE*. If the test file was unacceptable, a new test file can be transmitted no later than March 17, 2017.

If a payee has a reporting requirement for more than one state, separate “B” Records must be created for each state. Payers must prorate the amounts to determine what should be reported to each state. Do not report the total amount to each state.

Some participating states require separate notification that the payer is filing in this manner. The IRS acts as a forwarding agent only. It is the payer’s responsibility to contact the appropriate state(s) for further information.

Participating states and corresponding valid state codes are listed below in Table 1, Participating States and Codes. The appropriate state code must be entered in fields requesting a CF/SF code. Do not use state abbreviations.

Each state’s filing requirements are subject to change by the state. It is the payer’s responsibility to contact the participating state(s) to verify their criteria. Upon submission of the files, the transmitter must be sure of the following:

- All records are accurate.
- State Total “K” Record(s) for each state(s) being reported follows the “C” Record.
- Payment amount totals and the valid participating state code are included in the State Totals “K” Record(s).
- The last “K” Record is followed by an “A” Record (if there are more payers to report) or an End of Transmission “F” Record (if this is the last record of the entire file).

The following table provides codes for participating states in the CF/SF Program.

State	Code	State	Code	State	Code
Alabama	01	Kansas	20	Nebraska	31
Arizona	04	Louisiana	22	New Jersey	34
Arkansas	05	Maine	23	New Mexico	35
California	06	Maryland	24	North Carolina	37
Colorado	07	Massachusetts	25	North Dakota	38
Connecticut	08	Michigan	26	Ohio	39
Delaware	10	Minnesota	27	South Carolina	45
Georgia	13	Mississippi	28	Vermont	50
Hawaii	15	Missouri	29	Virginia	51
Idaho	16	Montana	30	Wisconsin	55
Indiana	18				

\*The codes listed apply to the CF/SF Program and may not correspond to state codes of agencies or programs outside of the IRS.

**Sec. 11 Combined Federal/State Filing Program (CF/SF) (continued)**

**Sample File Layout for Combined Federal/State Filing Program**

Transmitter "T" Record	Payer "A" Record coded with 1 in position 6	Payee "B" Record with state code 01 in positions 747-748	Payee "B" Record with state code 06 in positions 747-748	Payee "B" Record, no state code	End of Payer "C" Record
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State Total "K" Record for "B" Records coded 01. "K" Record coded 01 in positions 747-748	State Total "K" Record for "B" Records coded 06. "K" Record coded 06 in positions 747-748	Record End of Transmission "F" Record
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## Sec. 12 State Abbreviation Codes and APO/FPO Addresses

### .01 State Abbreviation Codes

The following state and U.S. territory abbreviations are to be used when developing the state code portion of the address fields. This table provides state and territory abbreviations only, and does not represent those states participating in the CF/SF Program.

State	Code	State	Code	State	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Guam	GU	New Hampshire	NH	Virginia	VA
Hawaii	HI	New Jersey	NJ	U.S. Virgin Islands	VI
Idaho	ID	New Mexico	NM	Washington	WA
Illinois	IL	New York	NY	West Virginia	WV
Indiana	IN	North Carolina	NC	Wisconsin	WI
Iowa	IA	North Dakota	ND	Wyoming	WY
Kansas	KS	No. Mariana Islands	MP		

See [Part C. Record Format Specifications and Record Layouts](#) for more information on the required formatting for an address.

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses in the “B” Record. This also includes American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.