

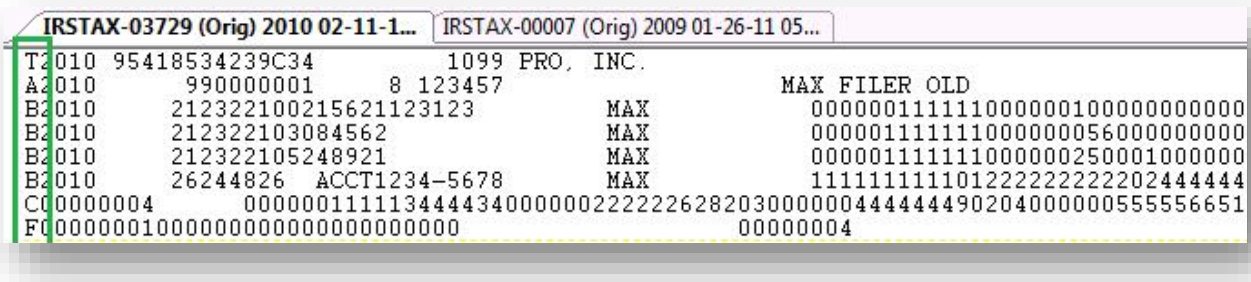
First, you’re going to need to open the file you’re sending to the IRS with a text editing program, notepad is an acceptable program to use for this task.

When filing prior year files, there are **TWO** changes, and possibly a **THIRD CHANGE** that must be completed prior to sending your information to the IRS’s FIRE site.

**(Note:** This most likely will not need to be done.) If your file has a “1” in position 26 of the “A” record, you will need to do the third change.

**A little background:** When the specification is referring to a “T” record or an “A” record, it is talking about the row in the file which begins with that letter. When something is talking about the “position” it means the numerical position of that character in the file. So, if it is the first letter (like the letter T in the “T” Record), it is in position 1.

Here is a **sample** file, as you can see the first row begins with the letter T, so it is the “T record”. There is also an “A” record, four “B” records, a “C” record, and an “F” record. For example the **2010** in the first couple of records are in positions “2-5.”



```
IRSTAX-03729 (Orig) 2010 02-11-1...  IRSTAX-00007 (Orig) 2009 01-26-11 05...
T2010 95418534239C34              1099 PRO, INC.
A2010      990000001      8 123457          MAX FILER OLD
B2010      212322100215621123123          MAX          000000111111000000100000000000
B2010      212322103084562          MAX          000001111111000000056000000000
B2010      212322105248921          MAX          000001111111000000250001000000
B2010      26244826 ACCT1234-5678          MAX          1111111110122222222220244444
C00000004      000000111113444434000000222222628203000000444444490204000000555556651
F00000010000000000000000000000          00000004
```

**THE THREE CHANGES:**

1. The prior year indicator must be set in the "T" record. (this means a letter P must be placed in position 6 of the "T" record)

**BEFORE:**

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010	95418534239C34	1099	PRO, INC.
A2010	990000001	8	123457
B2010	212322100215621123123	MAX	MAX FILER OLD
B2010	212322103084562	MAX	000000111111000000100000
B2010	212322105248921	MAX	000001111111000000056000
B2010	26244826 ACCT1234-5678	MAX	000001111111000000250001
C00000004	000000111113444434000000222222628203000000444444490204000000555		11111111101222222222202
F00000000100000000000000000000000			00000004

**AFTER:**

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010	P95418534239C34	1099	PRO, INC.
A2010	990000001	8	123457
B2010	212322100215621123123	MAX	MAX FILER OLD
B2010	212322103084562	MAX	00000011111100000010000
B2010	212322105248921	MAX	00000111111100000005600
B2010	26244826 ACCT1234-5678	MAX	00000111111100000025000
C00000004	000000111113444434000000222222628203000000444444490204000000555		1111111110122222222220
F00000000100000000000000000000000			00000004

- The second thing is the "Form Code" in the "A" record must be relocated from position 27 to position 26. Below is a comparison of 2009 and 2010 format for this code, so as you can see, all that happened is it used to be a one digit code in position 27, but now it is a one digit code and then a space in positions 26-27.

This is the OLD format (DO NOT USE THIS FORMAT, for comparison only). Note the length is 1 character, in position 27. This is how your software currently builds the file. You must change it to reflect the format of 2010 (below.)

Record Name: Payer "A" Record (Continued)																																																											
Field Position	Field Title	Length	Description and Remarks																																																								
27	Type of Return	1	Required. Enter the appropriate code from the table below:																																																								
			<table border="1"> <thead> <tr> <th>Type of Return</th> <th>Code</th> </tr> </thead> <tbody> <tr><td>1098</td><td>3</td></tr> <tr><td>1098-C</td><td>X</td></tr> <tr><td>1098-E</td><td>2</td></tr> <tr><td>1098-T</td><td>8</td></tr> <tr><td>1099-A</td><td>4</td></tr> <tr><td>1099-B</td><td>B</td></tr> <tr><td>1099-C</td><td>5</td></tr> <tr><td>1099-CAP</td><td>P</td></tr> <tr><td>1099-DIV</td><td>1</td></tr> <tr><td>1099-G</td><td>F</td></tr> <tr><td>1099-H</td><td>J</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</td></tr> <tr><td>1099-OID</td><td>D</td></tr> <tr><td>1099-PATR</td><td>7</td></tr> <tr><td>1099-Q</td><td>Q</td></tr> <tr><td>1099-R</td><td>9</td></tr> <tr><td>1099-S</td><td>S</td></tr> <tr><td>1099-SA</td><td>M</td></tr> <tr><td>3921</td><td>N</td></tr> <tr><td>3922</td><td>Z</td></tr> <tr><td>5498</td><td>L</td></tr> <tr><td>5498-ESA</td><td>V</td></tr> <tr><td>5498-SA</td><td>K</td></tr> <tr><td>8935</td><td>U</td></tr> <tr><td>W-2G</td><td>W</td></tr> </tbody> </table>	Type of Return	Code	1098	3	1098-C	X	1098-E	2	1098-T	8	1099-A	4	1099-B	B	1099-C	5	1099-CAP	P	1099-DIV	1	1099-G	F	1099-H	J	1099-INT	6	1099-LTC	T	1099-MISC	A	1099-OID	D	1099-PATR	7	1099-Q	Q	1099-R	9	1099-S	S	1099-SA	M	3921	N	3922	Z	5498	L	5498-ESA	V	5498-SA	K	8935	U	W-2G	W
Type of Return	Code																																																										
1098	3																																																										
1098-C	X																																																										
1098-E	2																																																										
1098-T	8																																																										
1099-A	4																																																										
1099-B	B																																																										
1099-C	5																																																										
1099-CAP	P																																																										
1099-DIV	1																																																										
1099-G	F																																																										
1099-H	J																																																										
1099-INT	6																																																										
1099-LTC	T																																																										
1099-MISC	A																																																										
1099-OID	D																																																										
1099-PATR	7																																																										
1099-Q	Q																																																										
1099-R	9																																																										
1099-S	S																																																										
1099-SA	M																																																										
3921	N																																																										
3922	Z																																																										
5498	L																																																										
5498-ESA	V																																																										
5498-SA	K																																																										
8935	U																																																										
W-2G	W																																																										

2010 Format (Please use this CURRENT FORMAT). Note the length is 2 characters, but since most form types (including 1099-MISC) are a one-digit code, you will have to place that code in position 26, and put a blank in position 27 where the letter used to be. See example below. (Note: if you have a "1" in position 26 of the "A" record, you MUST MAKE THE THIRD CHANGE as well.)

Record Name: Payer "A" Record (Continued)																																																													
Field Position	Field Title	Length	Description and Remarks																																																										
26-27	Type of Return	2	Required. Enter the appropriate code from the table below. Left-justify, blank fill.																																																										
			<table border="0"> <thead> <tr> <th><u>Type of Return</u></th> <th><u>Code</u></th> </tr> </thead> <tbody> <tr><td>1097-BTC</td><td>BT</td></tr> <tr><td>1098</td><td>3</td></tr> <tr><td>1098-C</td><td>X</td></tr> <tr><td>1098-E</td><td>2</td></tr> <tr><td>1098-T</td><td>8</td></tr> <tr><td>1099-A</td><td>4</td></tr> <tr><td>1099-B</td><td>B</td></tr> <tr><td>1099-C</td><td>5</td></tr> <tr><td>1099-CAP</td><td>P</td></tr> <tr><td>1099-DIV</td><td>1</td></tr> <tr><td>1099-G</td><td>F</td></tr> <tr><td>1099-H</td><td>J</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</td></tr> <tr><td>1099-OID</td><td>D</td></tr> <tr><td>1099-PATR</td><td>7</td></tr> <tr><td>1099-Q</td><td>Q</td></tr> <tr><td>1099-R</td><td>9</td></tr> <tr><td>1099-S</td><td>S</td></tr> <tr><td>1099-SA</td><td>M</td></tr> <tr><td>3921</td><td>N</td></tr> <tr><td>3922</td><td>Z</td></tr> <tr><td>5498</td><td>L</td></tr> <tr><td>5498-ESA</td><td>V</td></tr> <tr><td>5498-SA</td><td>K</td></tr> <tr><td>8935</td><td>U</td></tr> <tr><td>W-2G</td><td>W</td></tr> </tbody> </table>	<u>Type of Return</u>	<u>Code</u>	1097-BTC	BT	1098	3	1098-C	X	1098-E	2	1098-T	8	1099-A	4	1099-B	B	1099-C	5	1099-CAP	P	1099-DIV	1	1099-G	F	1099-H	J	1099-INT	6	1099-LTC	T	1099-MISC	A	1099-OID	D	1099-PATR	7	1099-Q	Q	1099-R	9	1099-S	S	1099-SA	M	3921	N	3922	Z	5498	L	5498-ESA	V	5498-SA	K	8935	U	W-2G	W
<u>Type of Return</u>	<u>Code</u>																																																												
1097-BTC	BT																																																												
1098	3																																																												
1098-C	X																																																												
1098-E	2																																																												
1098-T	8																																																												
1099-A	4																																																												
1099-B	B																																																												
1099-C	5																																																												
1099-CAP	P																																																												
1099-DIV	1																																																												
1099-G	F																																																												
1099-H	J																																																												
1099-INT	6																																																												
1099-LTC	T																																																												
1099-MISC	A																																																												
1099-OID	D																																																												
1099-PATR	7																																																												
1099-Q	Q																																																												
1099-R	9																																																												
1099-S	S																																																												
1099-SA	M																																																												
3921	N																																																												
3922	Z																																																												
5498	L																																																												
5498-ESA	V																																																												
5498-SA	K																																																												
8935	U																																																												
W-2G	W																																																												

BEFORE:

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010P95418534239C34		1099 PRO, INC.	
A2010	990000001	1A12345678ABCDE	MAX FILER OLD
B2010	212322100215621123123	MAX	000000111111000000100000
B2010	212322103084562	MAX	000001111111000000056000
B2010	212322105248921	MAX	000001111111000000250001
B2010	26244826 ACCT1234-5678	MAX	11111111110122222222202
C00000004	000000111113444434000000222222628203000000444444490204000000559		
F0000000010000000000000000000000			00000004

AFTER:

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010P95418534239C34		1099 PRO, INC.	
A2010	990000001	A12345678ABCDE	MAX FILER OLD
B2010	212322100215621123123	MAX	0000001111110000001000
B2010	212322103084562	MAX	0000011111110000000560
B2010	212322105248921	MAX	0000011111110000002500
B2010	26244826 ACCT1234-5678	MAX	111111111101222222222
C00000004	0000001111134444340000002222226282030000004444444902040000005		
F0000000010000000000000000000000			00000004

- 3. **THIRD CHANGE** – This only applies to you if you have a “1” in position 26 of the “A” record, as that indicates you are filing the file with the IRS, to be filed federally, and then the IRS will forward that info to States that participate in the Combined Federal/State Filing Program (CFS).

**OLD Format (do not use):** The CFS indicator used to be in position 26 of the “A” record in 2009, and Position 6 used to require a blank.

**NEW FORMAT (follow this format):** As you can see, in the current format, the CFS indicator has been moved to position 6. You will need to place a “1” in position 6 of the “A” record if you had a “1” in position 26 in your file. See example below.

**BEFORE:**

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010P95418534239C34		1099 PRO, INC.	
A2010	9900000001	1A12345678ABCDE	MAX FILER OLD
B2010	212322100215621123123	MAX	00000011111100000010000
B2010	212322103084562	MAX	00000111111100000005600
B2010	212322105248921	MAX	00000111111100000025000
B2010	26244826 ACCT1234-5678	MAX	111111111012222222220
C000000004	0000001111134444340000002222262820300000044444449020400000055		
F0000000010000000000000000000000			00000004

**AFTER:**

IRSTAX-03729 (Orig) 2010 02-11-1...		IRSTAX-00007 (Orig) 2009 01-26-11 05...	
T2010P95418534239C34		1099 PRO, INC.	
A2010	1990000001	A12345678ABCDE	MAX FILER OLD
B2010	212322100215621123123	MAX	000000111111000000100000
B2010	212322103084562	MAX	000001111111000000056000
B2010	212322105248921	MAX	0000011111110000002500010
B2010	26244826 ACCT1234-5678	MAX	11111111101222222222024
C000000004	00000011111344443400000022222628203000000444444490204000000555		
F0000000010000000000000000000000			00000004