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."

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:

AFTER:

```
IRSTAX-03729 (Orig) 2010 02-11-1...   IRSTAX-00007 (Orig) 2009 01-26-11 05...
T2010P95418534239C34              1099 PRO, INC.
A2010       990000001      8 123457              MAX FILER OLD
B2010    21232210021562112313           MAX          00000011111100000001000000000
B2010    212322103084562                MAX          0000011111110000000056000000
B2010    212322105248921                MAX          0000011111110000000250001000
B2010    26244826  ACCT1234-5678        MAX          11111111110122222222202444
C00000004        000000111113444434000000022222628203000000044444449020400000005555556
F000000010000000000000000000000              00000004
```

2. 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:	
			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 <u>MUST MAKE THE THIRD CHANGE</u> 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.*

Type of Return	Code
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    21232210021562112 3123        MAX        00000011111100000010 0000
B2010    212322103084562                MAX        0000001111111000000056000
B2010    212322105248921                MAX        0000001111111000000250001
B2010    26244826  ACCT1234-5678        MAX        111111111101222222222202
C00000004         0000001111134444340000002222262820300000004444444902040000005555
F000000010000000000000000000000                    00000004
```

```
IRSTAX-03729 (Orig) 2010 02-11-1...   IRSTAX-00007 (Orig) 2009 01-26-11 05...
T2010P95418534239C34              1099 PRO, INC.
A2010       990000001      A 12345678ABCDE          MAX FILER OLD
B2010      212322100215621123123          MAX        0000001111110000000100000000
B2010      212322103084562               MAX        0000011111110000000056000000
B2010      212322105248921               MAX        0000011111110000000250001000
B2010      26244826   ACCT1234-5678      MAX        11111111110122222222202444
C00000004        000000111113444434000000022222262820300000004444444902040000000555556
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 <u>CFS indicator used to be in position 26</u> of the "A" record in 2009, and <u>Position 6 used to require a blank</u>.

    NEW FORMAT (follow this format): As you can see, in the current format, the <u>CFS indicator has been moved to position 6.</u> 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.

```
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        0000001111110000000100000000
B2010      212322103084562               MAX        0000011111110000000560000000
B2010      212322105248921               MAX        0000011111110000002500010000
B2010      26244826   ACCT1234-5678      MAX        11111111110122222222202444
C00000004        000000111113444434000000022222262820300000004444444902040000005555566
F0000000010000000000000000000000                    00000004
```

```
IRSTAX-03729 (Orig) 2010 02-11-1...   IRSTAX-00007 (Orig) 2009 01-26-11 05...
T2010P95418534239C34              1099 PRO, INC.
A20101       990000001      A 12345678ABCDE          MAX FILER OLD
B2010      212322100215621123123          MAX        0000001111110000000100000
B2010      212322103084562               MAX        0000011111110000000056000
B2010      212322105248921               MAX        0000011111110000002500010
B2010      26244826   ACCT1234-5678      MAX        1111111111012222222222024
C00000004        000000111113444434000000022222262820300000004444444902040000005555
F0000000010000000000000000000000                    00000004 |
```