

We don't publish specifications for 1099 Reports. Generally, Form 1099 Reports, including dollar thresholds and corrected returns, follow federal guidelines in the [IRS Publication 1220](#). We accept 1099 Reports and files created using those published specifications with some changes explained below.

Modifications to the Form 1099 specifications in IRS Publication 1220 are to be made for municipal bond interest as explained below.

#### **Interest from bonds:**

Use the 1099-INT format to record earnings on each state or local bond. Report the income as if it were taxable for federal purposes. You need to submit a return for each bond on which interest is paid.

Report payment amounts in positions 67-78 of the payee "B" record. Right-justify and zero-fill.

#### **Interest from mutual funds:**

Use the 1099-INT format to record earnings from:

- Mutual funds
- Money market funds, and
- Unit investment trusts

Report the income as if it were taxable for federal purposes.

Use positions 44-46 of the "A" record to report the percentage of mutual fund portfolio income distribution attributable to bonds issued by Massachusetts, Puerto Rico, Guam and the Virgin Islands, rounded to the nearest whole number - e.g., 25.4% would be reported as 025 and 25.5% would be reported as 026. Report payment amounts in positions 67-78 of the payee "B" record. Right-justify and zero-fill.

## **Submitting**

[MassTaxConnect](#) (MTC) is DOR's, web-based application for filing and paying taxes in the Commonwealth. MassTaxConnect allows users who submit 1099 reports to upload attachments or data entry.

While many submitters of 1099 can use MTC to comply with reporting requirements, others must submit their files via SSH/SFTP or HTTPS using DOR's Bulk File Portal application. Transmitters with files greater than the allowed bandwidth must register to use Bulk File Portal. Use this link

<https://secft.dor.state.ma.us/bulkfile> to begin registration.

For assistance on registration and approval contact ProductionSupport (617) 887-6367.

If you have less than 50 reports, you can submit them on paper, but you are strongly encouraged to [file electronically](#). The mailing address to submit 50 or less 1099 Reports is:

Massachusetts Department of Revenue

P.O. Box 7045

Boston, MA 02204

Transmitters who are required to file 1099 Reports with DOR must have an active login and password to [MassTaxConnect](#).