
Table of Contents

GETTING STARTED.....	2
Obtain a Tax Identification Number	2
<i>New Business Registration</i>	2
<i>Adding an Account</i>	2
Already Have a Tax Identification Number	3
3rd Party Filers	3
HOW TO CREATE A CSV FILE	3
Instruction Overview.....	3
Step by Step File Creation.....	3
UPLOAD YOUR CSV FILE	8
FILE TYPE MAPPING	13
1099	13
1099 Payment Amount Codes	15
1099 Form Type Codes	19
G1003.....	20
W2.....	24
W2C.....	25

INTRODUCTION

The Georgia Department of Revenue provides a secure file upload process for taxpayers to send withholding files through the Georgia Tax Center (GTC). These files will be processed within three business days and available for the taxpayer to retrieve. This instruction manual refers specifically to submitting **CSV** Withholding files. A CSV file is a text file where data elements, or fields, are separated by a comma. This document will explain how to use Microsoft Excel to create a CSV file and how to use GTC to submit that file. It is important to note that a CSV UPLOAD links the file to your account as a separate document; an attachment. The preferred method of submission for files with up to 25 employees is to IMPORT your data using a Department of Revenue template. Templates are located on the [GA TAX INFO](#) website. For instructions on how to import a template, go to the GA TAX INFO website, click on the Instructional Documents Tab, and select GTC IMPORT PROCESS.

*****NEW TO FILING BUSINESS TAXES? NEED TO KNOW WHAT TO FILE? Check out the [Employer's Tax Guide](#) for definitions and explanations of all requirements, forms, tables and tips.**

GETTING STARTED

Obtain a Tax Identification Number

Businesses required to pay taxes in the State of Georgia must have a State Tax Identifier Number (STI) along with a Sales Tax Number (STN) and/or Withholding Tax number (WTN). If you do not have an STI, STN and/or WTN please follow the set of directions under "New Business Registration". If you have an STI, STN, and/or WTN but need to add a STN and/or WTN, please follow the directions under "Adding an Account".

New Business Registration

- Navigate to **GTC**: <https://gtc.dor.ga.gov>
- Click "Sign Up"
- Click "Click here if you aren't a registered Georgia Taxpayer"
- Click "Click here to register you new business"
- The system will guide you through entering your business information
- Following review and approval, you will receive an email with your STI, STN, and/or WTN

Adding an Account

- Navigate to **GTC**: <https://gtc.dor.ga.gov>
- Enter your Username and Password
- Click "Register New Tax Account" under the "I Want To" menu bar
- Review the Eligibility and Information Statements
- Click "Click to register new tax account"
- The system will guide you through identifying and entering the account type information
- Following review and approval, you will receive an email with your appropriate account number and information

Already Have a Tax Identification Number

Businesses operating in the State of Georgia with STI and account numbers can set up a GTC web account for tax payment and easy access to their revenue activity as an existing business.

- Navigate to **GTC**: <https://gtc.dor.ga.gov>
- Click “Sign Up”
- Click “Click to set up online access for an existing taxpayer”
- The system will guide you through entering your business information
- Following review and approval, you will receive an email confirming the setup request

3rd Party Filers

Third party filers are required to complete and submit the [CRF- Bulk](#) which is located on the [GA ETAX](#) website. The completed document can be mailed or emailed to the Department of Revenue for review and approval:

Mail: Georgia Department of Revenue
PO Box 49512
Atlanta GA 30359-1512
Email: ST-license@dor.ga.gov

Please follow instructions above to set up and add accounts to GTC.

HOW TO CREATE A CSV FILE

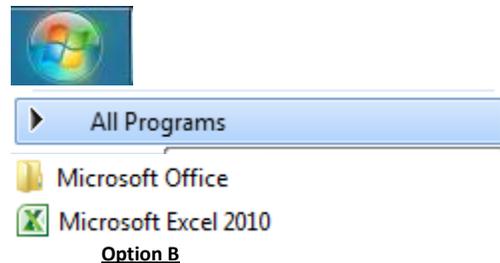
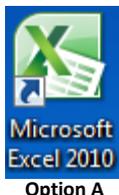
Instruction Overview

1. Open Excel
2. Populate the document according to the appropriate file mapping guideline. You can find these beginning on page 13 of this document.
3. Save the new document file as ‘CSV (Comma Delimited)’ file type

Step by Step File Creation

Step 1: Open Excel

- A. Click on the icon or
- B. Click on the Start button, select All programs, ‘Microsoft Office, and then click on ‘Microsoft Excel’



Step 2: Populate the document according to the appropriate file mapping guideline

- A. Determine the tax file type you need to prepare
- B. Locate the file mapping guideline needed. These begin on page 7.
- C. Begin entering in your data on Column A, Row 1. See example of a W2 entry below.

❖ NOTE: If you need to enter a Header Row to help guide you as you enter your data, please remember to delete the header row before you save the file. The file will not process if a header row exists on any row in the file.

W2 Example- based on W2 File Mapping

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	6010000AA	361874695		2014	360457412	Joseph Q Smith	JR	41522 Single Street Apt. 9K	Simpsonville	GA	30105	8456	0	0												
2	6010000AA	361874695		2014	372684125	Randall Meers		216 Peacock Lane	Fanville	GA	30506		0	0	0											
3	6010000AA	361874695		2014	342854219	Marvin K Hunter		630 Flint Court	Creeksville	GA	305															
4	6010000AA	361874695		2014	360958423	Bryan L Simms	SR	525 Rupert Lane	Deepville	GA	30904	2614	0	0												
5	6010000AA	361874695		2014	362259426	Russell B Landers		847 Daven Plae	Merittville	GA	30475		0	0	0											
6	6010000AA	361874695		2014	361874562	Cameron V Fletcher		611 Loop Street	Sandville	GA	30847		0	0	0											
7	6010000AA	361874695		2014	362958745	James D Reuben		210 Minster Way	Rittenville	GA	30452		0	0	0											
8	6010000AA	361874695		2014	360358845	Scott E Henderson		475 Bird Avenue	Lockville	GA	30712	5251	0	0												

Note: If any number string begins with a zero, change the format of the cell from 'general' to 'text'.

One row per employee

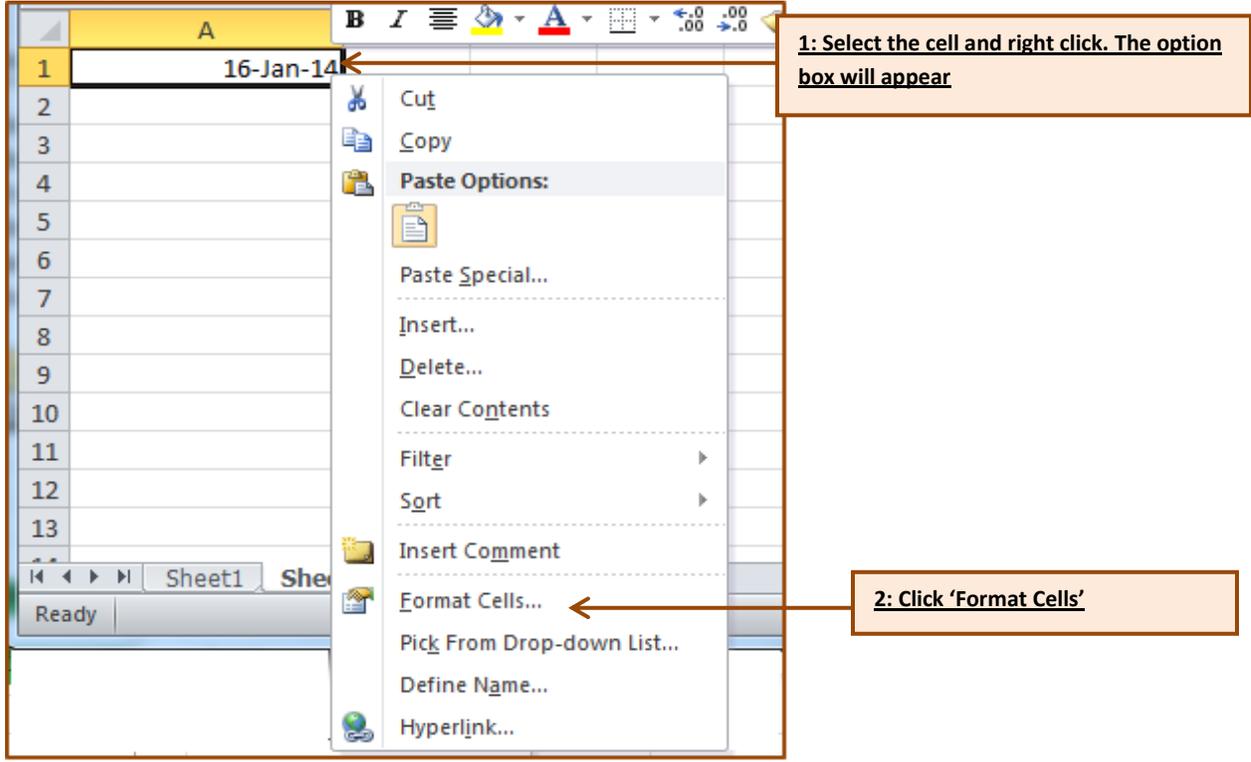
If there is no applicable value for a non-numeric or 'Other TIN' field, leave the field blank.

- D. After you have completed your entries, check to make certain that you have changed any required date column to a custom format (if a date is indicated in the mapping) and that you have deleted all extra sheet tabs. Excel will give you a warning message if you attempt to save the file with more than one active sheet to advise you that only the sheet in view will be saved.

Update the 'date' column

If you are preparing the G7, or any other file that requires a date field, use the YYYY-MM-DD format.

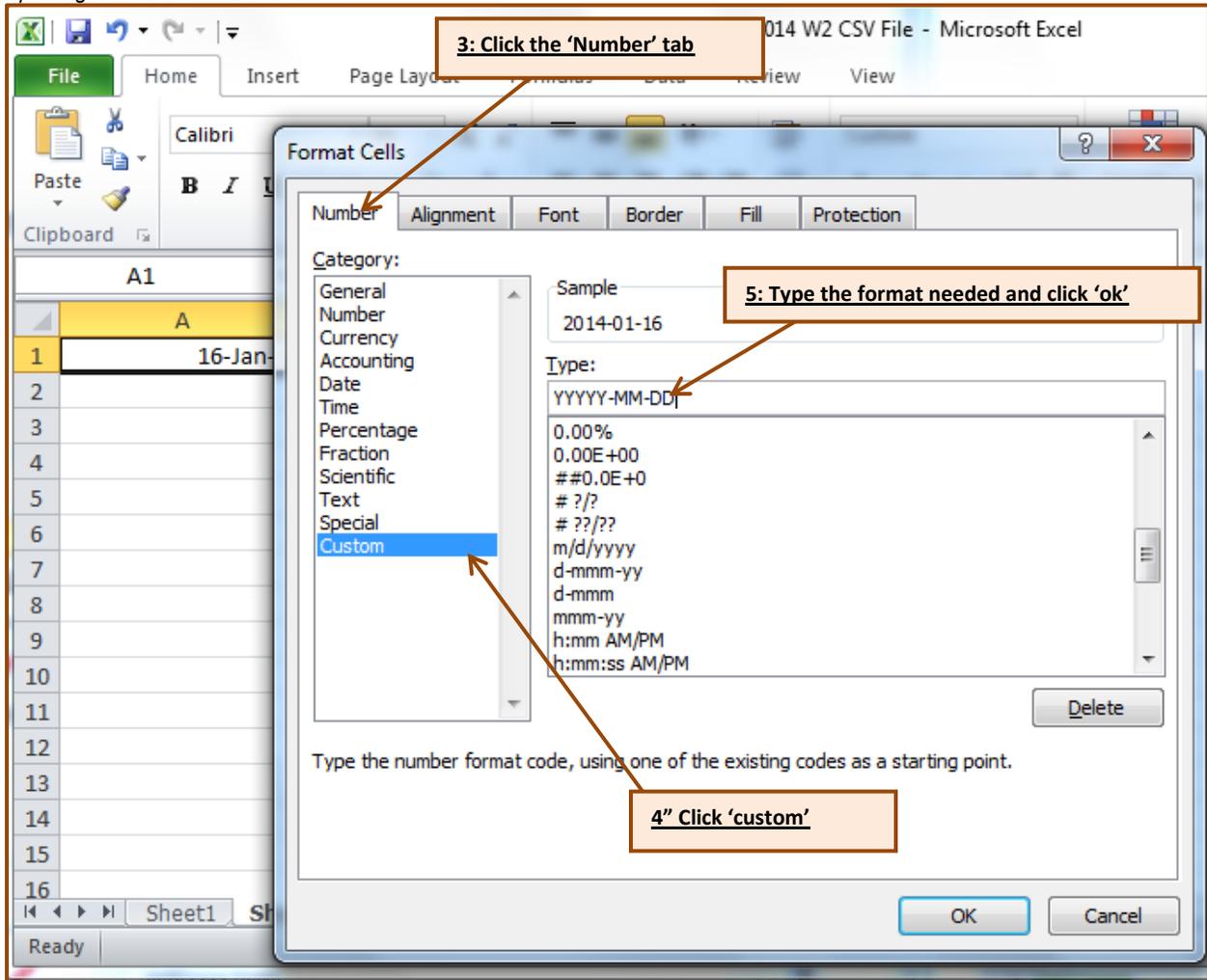
View steps below



1: Select the cell and right click. The option box will appear

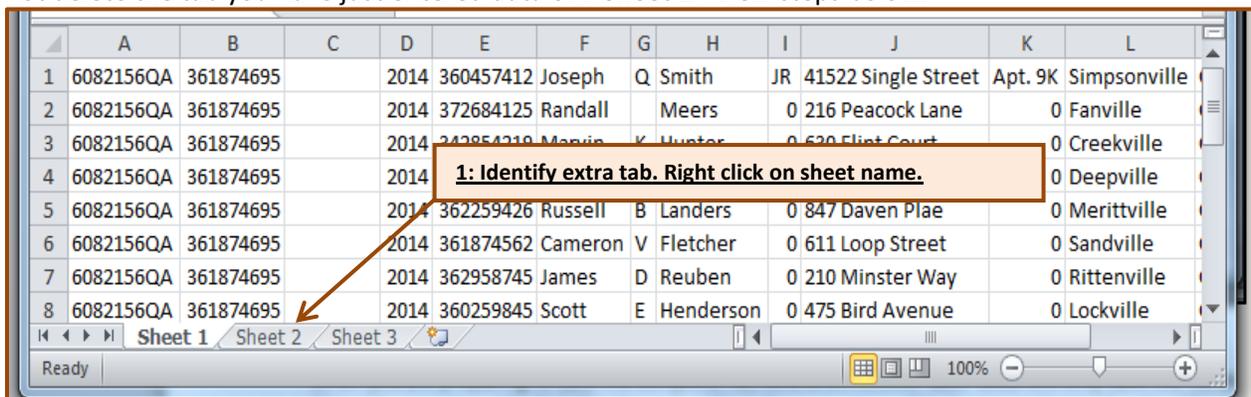
2: Click 'Format Cells'

Updating the 'date' column continued

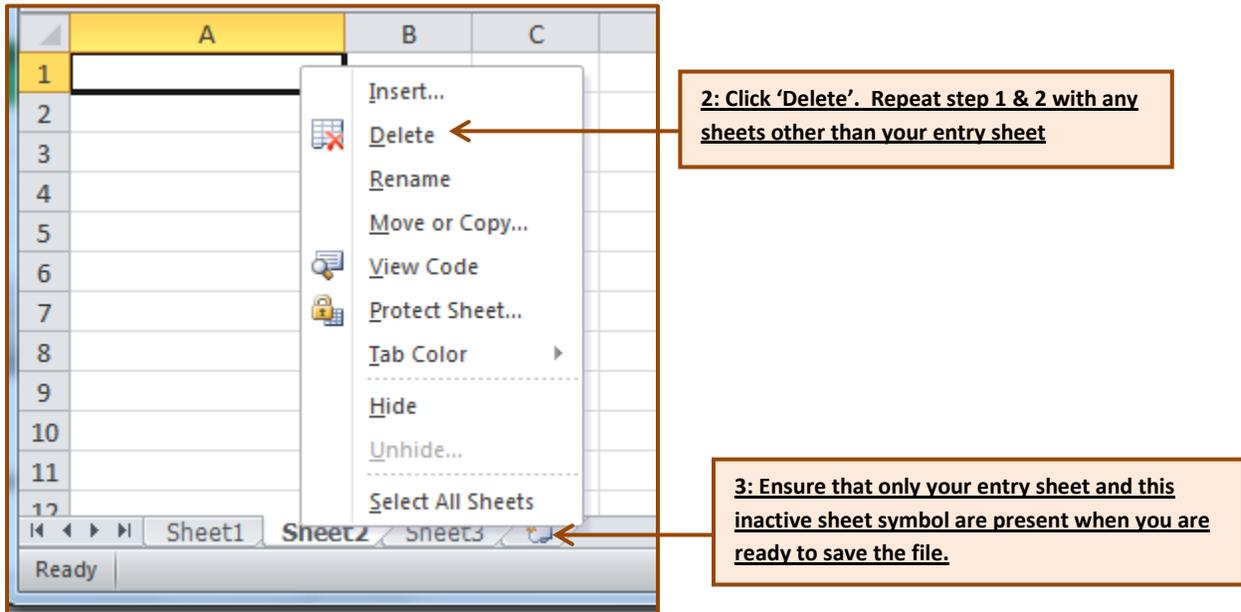


Delete extra sheet tabs

When you are preparing to save the complete file, delete extra excel tabs. Excel will only save the file as CSV with one active tab. Deleting the extra tabs before you save will help prevent losing the sheet for which you have just entered all data. The example below has two extra tabs: 'Sheet2' and 'Sheet 3'. Do not delete the tab you have just entered data on: 'Sheet 1'. View steps below.

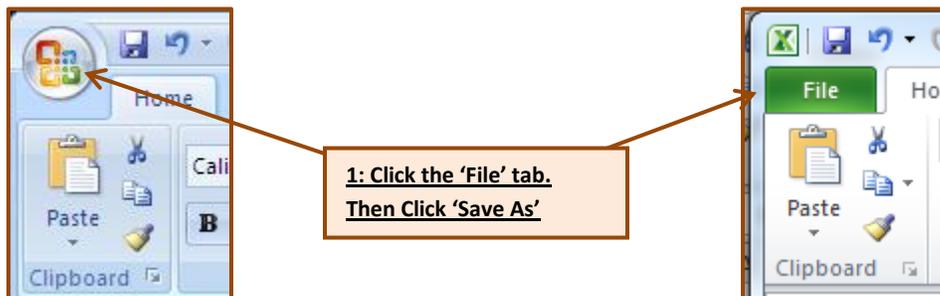


Delete extra sheet tabs continued

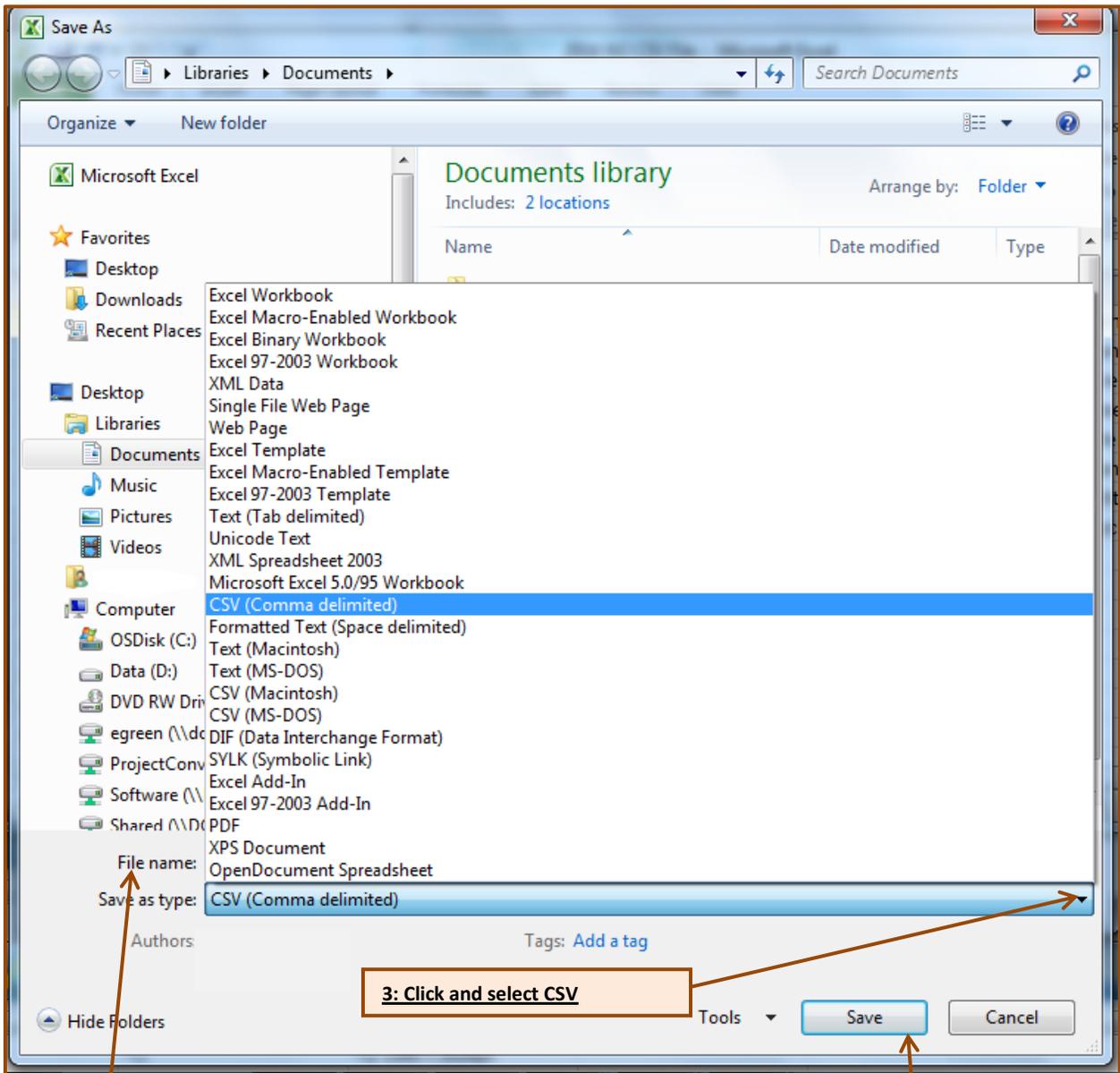


Step 3: Save the new document file as 'CSV (Comma Delimited)' file type

- A. Click the 'File' tab. For more recent MS Office versions, click the circular four-color symbol.



- B. Type your preferred file name in the 'File Name' box, click the arrow for the 'Save as type', and select 'CSV (Comma Delimited)'. Then click 'Save'.



2: Enter in your file name

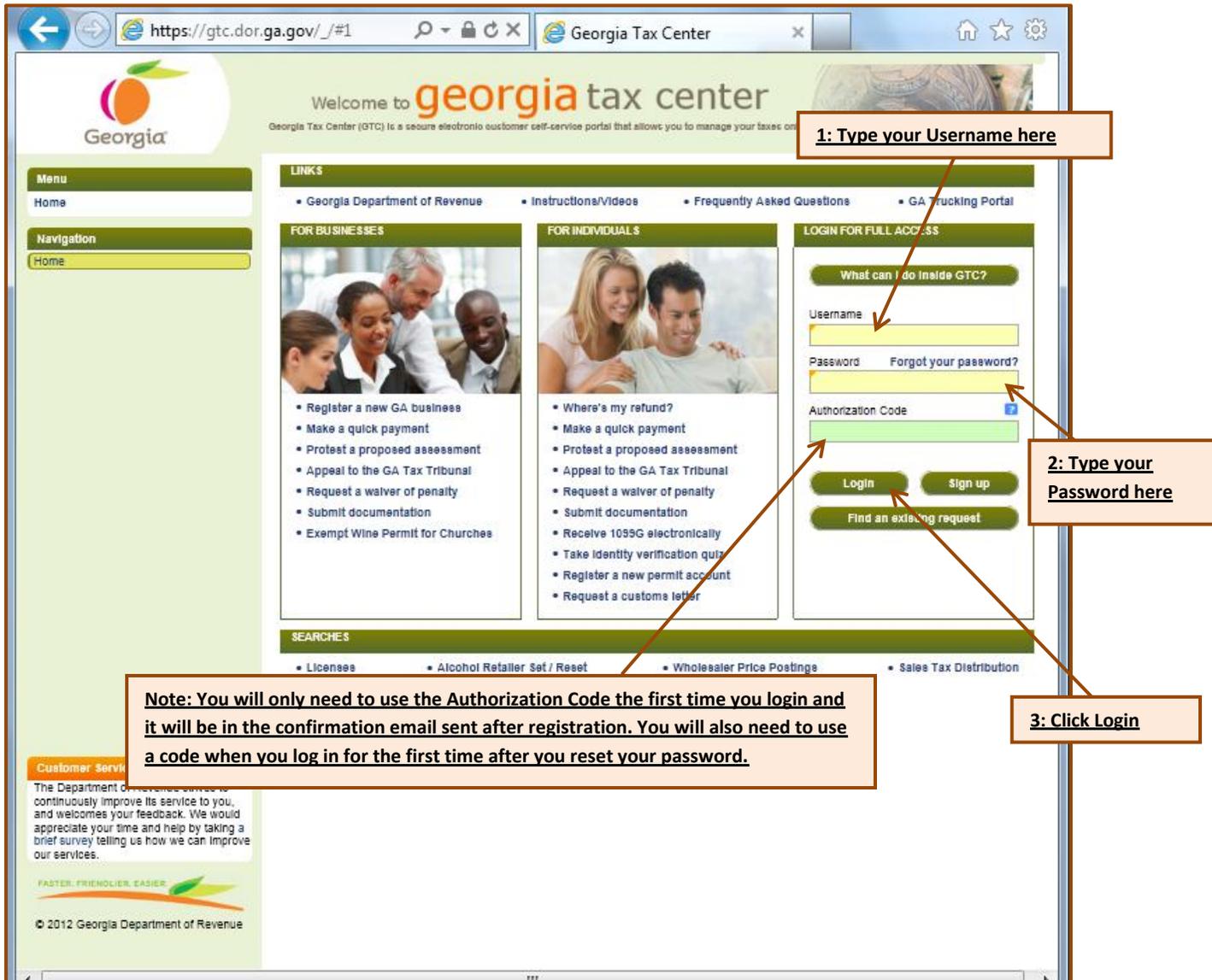
3: Click and select CSV

4: Click 'Save'

You are now ready to UPLOAD your file.

UPLOAD YOUR CSV FILE

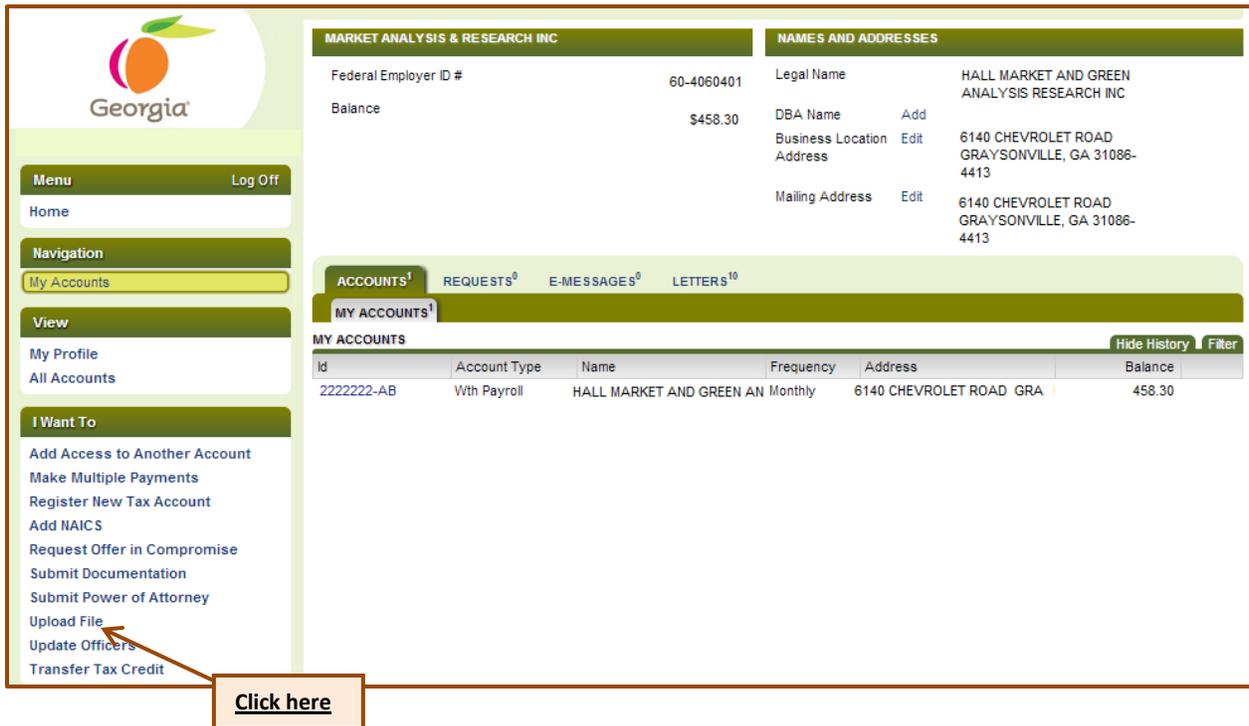
Step 1: Log In to GTC (<https://gtc.dor.ga.gov>)



The screenshot shows the Georgia Tax Center website interface. The browser address bar displays <https://gtc.dor.ga.gov/>. The page header includes the Georgia Tax Center logo and a welcome message. The main content area is divided into sections: 'LINKS' with navigation options like 'Georgia Department of Revenue' and 'Instructions/Videos'; 'FOR BUSINESSES' and 'FOR INDIVIDUALS' with lists of services such as 'Register a new GA business' and 'Where's my refund?'; and a 'LOGIN FOR FULL ACCESS' section. The login section contains fields for 'Username', 'Password', and 'Authorization Code', along with 'Forgot your password?' and 'Login' buttons. Three callout boxes provide instructions: '1: Type your Username here' points to the Username field, '2: Type your Password here' points to the Password field, and '3: Click Login' points to the Login button. A note box states: 'Note: You will only need to use the Authorization Code the first time you login and it will be in the confirmation email sent after registration. You will also need to use a code when you log in for the first time after you reset your password.'

[Click here](#) to return to the top of the document

Step 2: Click "Upload File"



MARKET ANALYSIS & RESEARCH INC

Federal Employer ID # 60-4060401
Balance \$458.30

NAMES AND ADDRESSES

Legal Name HALL MARKET AND GREEN ANALYSIS RESEARCH INC
DBA Name Add
Business Location Address 6140 CHEVROLET ROAD GRAYSONVILLE, GA 31086-4413
Mailing Address Edit 6140 CHEVROLET ROAD GRAYSONVILLE, GA 31086-4413

ACCOUNTS¹ REQUESTS⁰ E-MESSAGES⁰ LETTERS¹⁰

MY ACCOUNTS¹

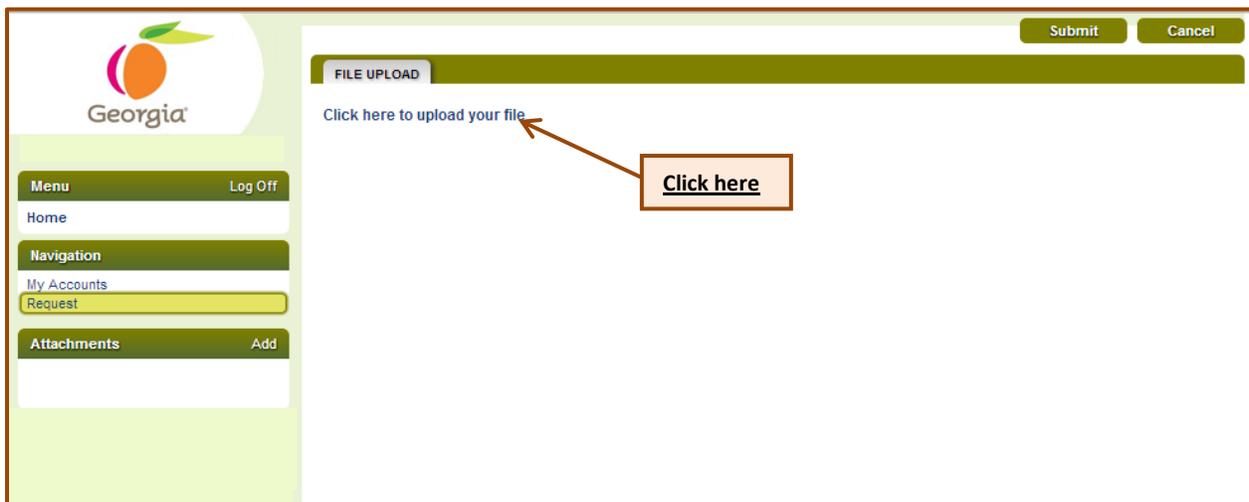
Id	Account Type	Name	Frequency	Address	Balance
222222-AB	With Payroll	HALL MARKET AND GREEN AN	Monthly	6140 CHEVROLET ROAD GRA	458.30

I Want To

- Add Access to Another Account
- Make Multiple Payments
- Register New Tax Account
- Add NAICS
- Request Offer in Compromise
- Submit Documentation
- Submit Power of Attorney
- Upload File
- Update Officers
- Transfer Tax Credit

Click here

Step 3: Click "Click here to upload your file"



Submit Cancel

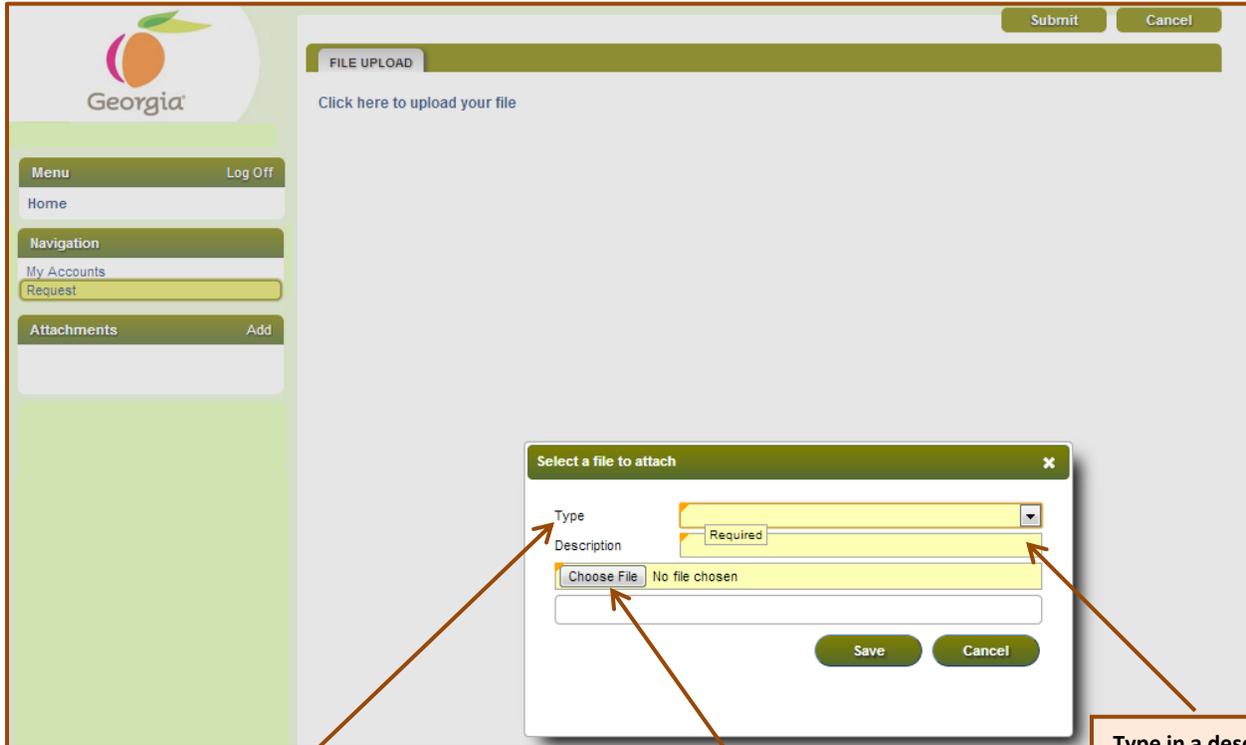
FILE UPLOAD

[Click here to upload your file](#)

Click here

[Click here](#) to return to the top of the document

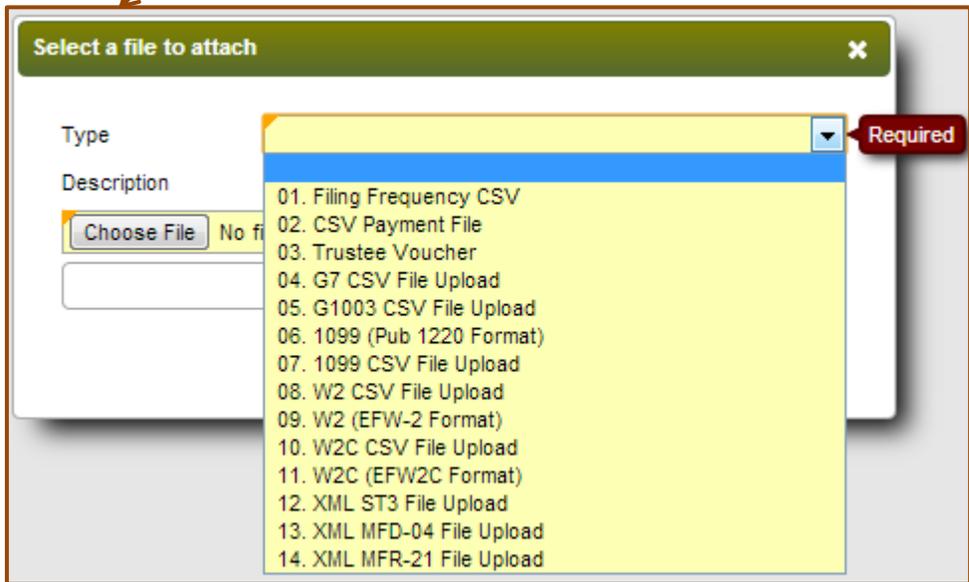
Step 4: Select your file type, type in a description, and click the “Choose File” button to browse for your saved file.



Select the CSV file type you are loading

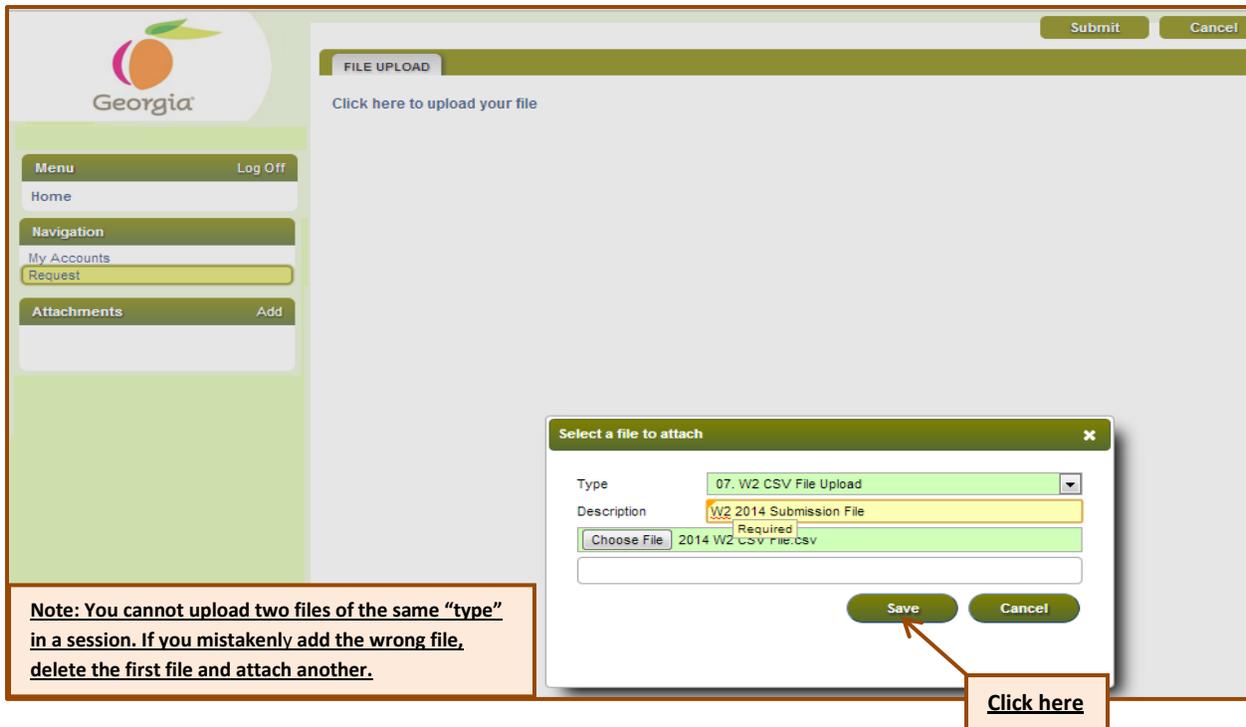
Click this button to browse your computer for the saved file

Type in a description



[Click here](#) to return to the top of the document

Step 5: After you have selected the file type, typed a description, and chosen a file, click “Save”.

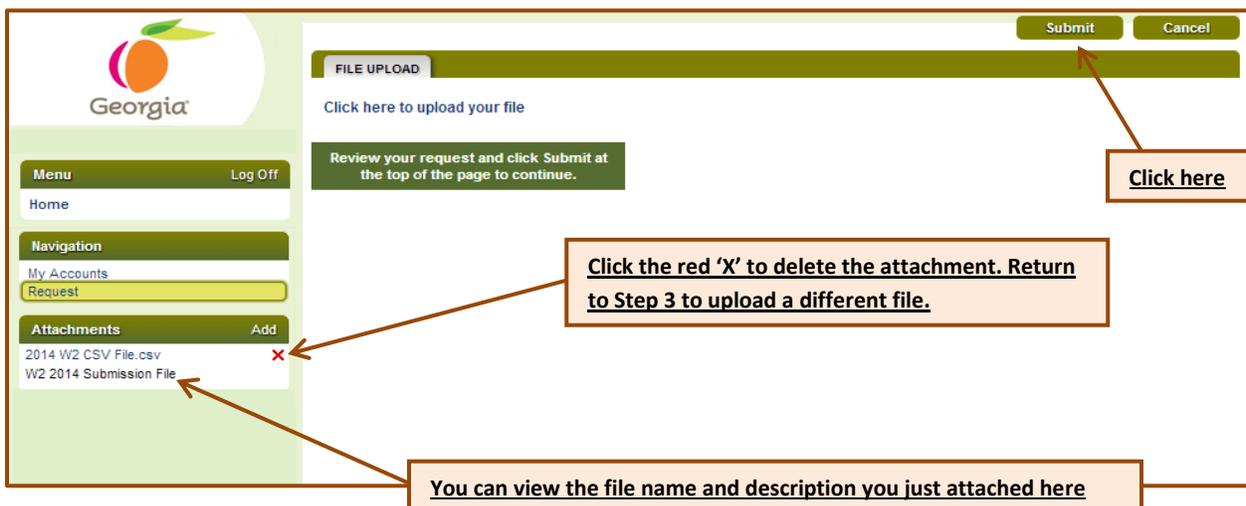


Note: You cannot upload two files of the same “type” in a session. If you mistakenly add the wrong file, delete the first file and attach another.

[Click here](#)

If the format of your file is incorrect, or if you have selected the wrong file type for the format you are uploading, you will receive an error message that your file cannot be accepted. Check your file and type selection, make necessary corrections, and follow the steps to upload your file again. If your format and file type selection are correct but there is an error with items such as invalid cell format or state codes, it will identify the errors by row number.

Step 6: Click “Submit”.



[Click here](#)

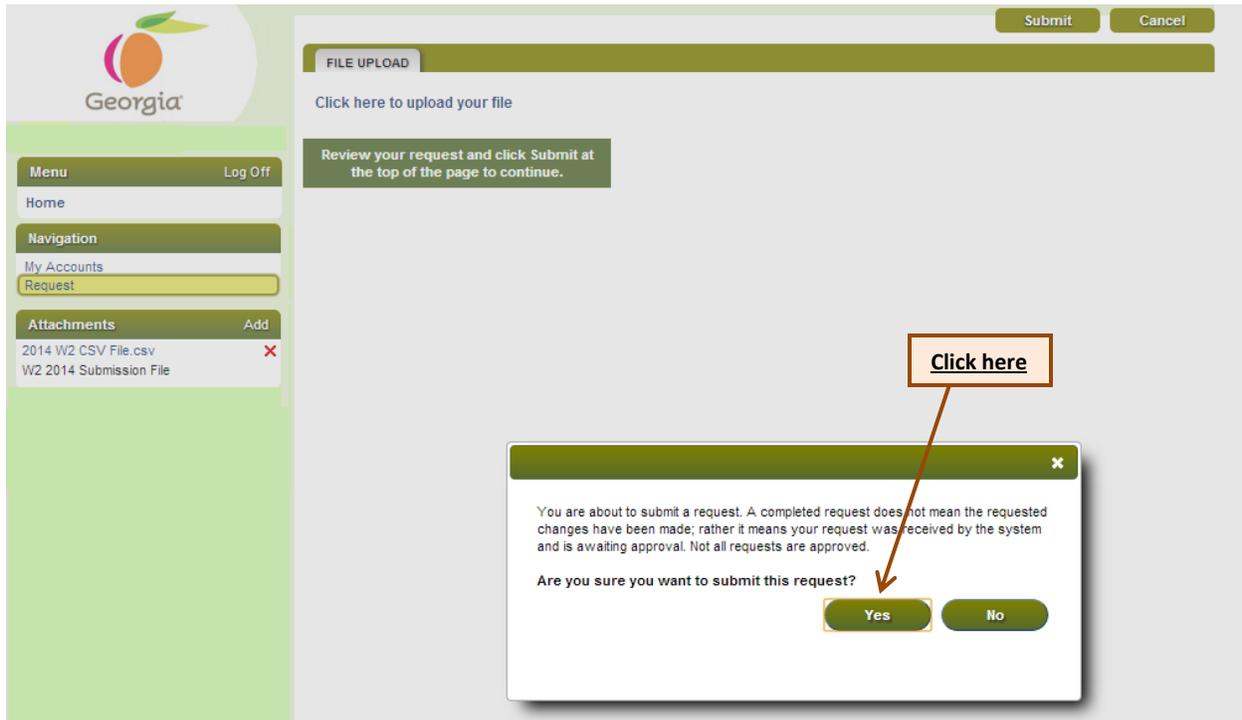
Click the red “X” to delete the attachment. Return to Step 3 to upload a different file.

You can view the file name and description you just attached here

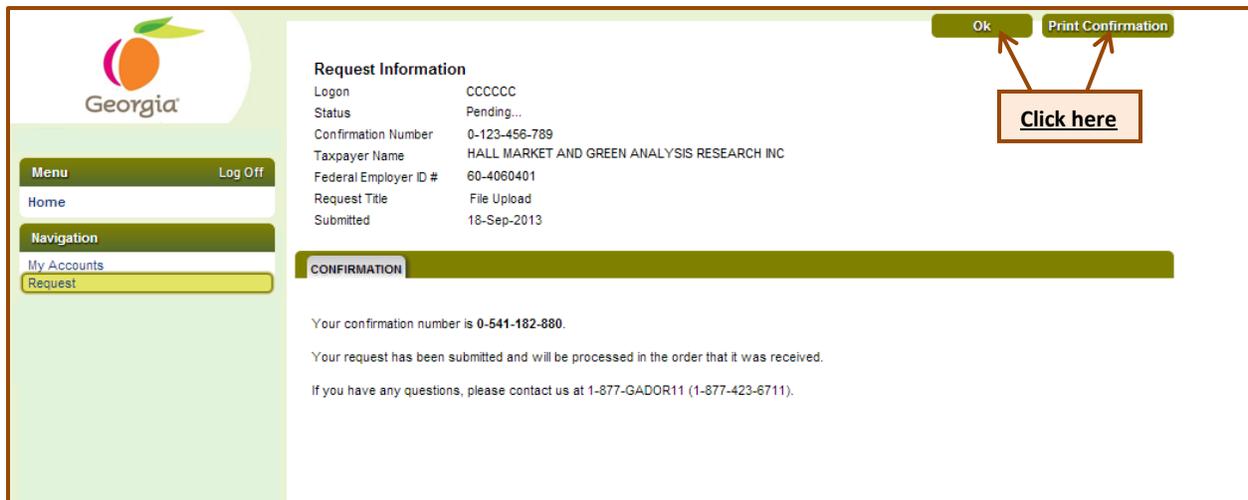
[Click here](#) to return to the top of the document

Step 7: Confirm your submission by clicking “Yes”

[Upload your CSV File Continued](#)



Step 8: The Request Confirmation will display. Click “Ok” to return to your account page. Click “Print Confirmation” to print this screen.



Your Upload is complete. Files will be processed within three business days. A message will be sent to the email address on record to notify of any further action required by the account holder.

[Click here](#) to return to the top of the document

FILE TYPE MAPPING

1099

<u>Field Name</u>	<u>Column Header Order</u>	<u>Description</u>	<u>Type</u>	<u>Field Requirements</u>
State EIN	1	GA Withholding ID	Alphanumeric	9
TIN	2	FEI Number	Alphanumeric	9
Form Type	3	One character code indicating what type of form is being reported. See Form Type Code list on Page 19 of this document	Alphanumeric	2
Corrected indicator	4	"G" If this is a one-transaction correction or the first of a two-transaction correction "C" If this is the second transaction of a two transaction correction <i>Blank</i> If this is not a return being submitted to correct information already processed	Alpha or Blank	1
Year	5	Enter a four digit year. Example "2015"	Numeric	4
Type of recipient's ID	6	"1" for FEIN "2" for SSN, ITIN or ATIN <i>blank</i> If the type of TIN is not determinable	Numeric or Blank	1
Recipient ID	7	Enter the recipient's social security, federal ID number, ITIN or ATIN	Numeric	9
Payer's Account Number For Payee	8	Required if submitting more than one information return of the same type for the same payee. Enter any number assigned by the payer to the payee that can be used by the DOR to distinguish between information returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number.	Numeric	20
First Payee Name Line	9	Enter the name of the payee on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines. (Preferably last name first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present.	Alphanumeric	40
Second Payee Name Line	10	If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the "B" Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to IRS as possible to identify the payee associated with the TIN. Left-justify the information and fill unused positions with blanks. See the Note under the First Payee Name Line.	Alphanumeric	40

[Click Here](#) to return to the top of this document

1099

1099 Continued

<u>Field Name</u>	<u>Column Header Order</u>	<u>Description</u>	<u>Type</u>	<u>Field Requirements</u>
Foreign address indicator	11	If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise, leave it blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code	Numeric or Blank	1
RecipientAddress1	12	Enter recipient's Street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to street address	Alphanumeric	40
Recipient City	13	Enter the recipient's city.	Alphanumeric	40
Recipient State	14	Enter the recipient's state.	Alphanumeric	2
Recipient Zip	15	Enter the valid ZIP Code (nine or five-digit) assigned by the U.S. Postal Service. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, field 11	Numeric	9
Payment Amount Code 1	16	<p>These fields are used to report the payments corresponding to the specific Payment Amount Code. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, this Revenue Procedure governs for filing electronically.</p> <p>Please see list of Payment Amount Codes for each form type **For unused fields enter zero**</p>	Currency	12 plus decimal
Payment Amount Code 2	17		Currency	12 plus decimal
Payment Amount Code 3	18		Currency	12 plus decimal
Payment Amount Code 4	19		Currency	12 plus decimal
Payment Amount Code 5	20		Currency	12 plus decimal
Payment Amount Code 6	21		Currency	12 plus decimal
Payment Amount Code 7	22		Currency	12 plus decimal
Payment Amount Code 8	23		Currency	12 plus decimal
Payment Amount Code 9	24		Currency	12 plus decimal
Payment Amount Code A	25		Currency	12 plus decimal
Payment Amount Code B	26		Currency	12 plus decimal
Payment Amount Code C	27		Currency	12 plus decimal
Payment Amount Code D	28		Currency	12 plus decimal
Payment Amount Code E	29		Currency	12 plus decimal
Payment Amount Code F	30		Currency	12 plus decimal
Payment Amount Code G	31		Currency	12 plus decimal
State Income Tax Withheld	32	Enter the Georgia tax withheld	Currency	12 plus decimal

[Click Here](#) to return to the top of this document

1099 Payment Amount Codes

Form Name	Description	Code	Amount Type
Form 1098	For Reporting Mortgage Interest Received From Payers/Borrowers (Payer of Record)	1	Mortgage interest received from payer(s)/borrower(s)
		2	Points paid on purchase of principal residence
		3	Refund (or credit) of overpaid interest
		4	Mortgage Insurance Premiums
		5	Blank (Filer's use)
Form 1098-C	For Reporting Contributions of Motor Vehicles, Boats, and Airplanes/Gross Proceeds From Sales	4	Gross proceeds from sales
		6	Value of goods or services in exchange for vehicle
Form 1098-E	For Reporting Interest on Student Loans	1	Student loan interest received by lender
Form 1098-T	For Reporting Tuition Payments	1	Payments received for qualified tuition and related expenses
		2	Amounts billed for qualified tuition and related expenses
		3	Adjustments made for prior year
		4	Scholarships or grants
		5	Adjustments to scholarships or grants for a prior year
		7	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract
Form 1098-T Note 1:	For Amount Codes 1 and 2 enter either payments received OR amounts billed. DO NOT report both.		
Form 1098-T Note 2:	Amount Codes 3 and 5 are assumed to be negative. It is not necessary to code with an over punch or dash to indicate a negative reporting.		
Form 1099-A	For Reporting the Acquisition or Abandonment of Secured Property	2	Balance of principal outstanding
		4	Fair market value of property
Form 1099-B	For Reporting Proceeds From Broker and Barter Exchange Transactions	2	Stocks, bonds, etc. (For forward contracts, See Note 1.)
		3	Bartering (Do not report negative amounts.)
		4	Federal income tax withheld (backup withholding) (Do not report negative amounts.)
		6	Profit (or loss) realized in 2009 (See Note 2.)
		7	Unrealized profit (or loss) on open contracts - 12/31/2007 (See Note 2.)
		8	Unrealized profit (or loss) on open contracts - 12/31/2009 (See Note 2.)
Form 1099-B Note 1:	The payment amount field associated with Amount Code 2 may be used to report a loss from a closing transaction on a forward contract. Refer to the "B" Record – General		
Form 1099-B Note 2:	Payment Amount Fields 6, 7, 8, and 9 are to be used for the reporting of regulated futures or foreign currency contracts.		
Form 1099-C	For Reporting Cancellation of Debt	2	Amount of debt canceled
		3	Interest, if included in Amount Code 2
		7	Fair market value of property (See Note.)
Form 1099 A/C Note:	Use Amount Code 7 only if a combined Form 1099-A and 1099-C is being filed.		
Form 1099-CAP	For Reporting Changes in Corporate Control and Capital Structure	2	Aggregate amount received

[Click Here](#) to return to the top of this document

1099 Payment Account Codes

1099 Payment Amount Codes Continued

Form Name	Description	Code	Amount Type
Form 1099-DIV	For Reporting Dividends and Distributions	1	Total ordinary dividends
		2	Qualified dividends
		3	Total capital gain distribution
		6	"Unrecaptured" Section 1250 gain
		7	Section 1202 gain
		8	Collectibles (28%) rate gain
		9	Nondividend distributions
		A	Federal income tax withheld
		B	Investment expenses
		C	Foreign tax paid
		D	Cash liquidation distributions
		E	Non-cash liquidation distributions
Form 1099-G	For Reporting Certain Government Payments	1	Unemployment compensation
		2	State or local income tax refunds, credits, or offsets
		4	Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation or Commodity Credit Corporation Loans, or certain crop disaster payments)
		5	Alternative Trade Adjustment Assistance (ATAA) Payments
		6	Taxable grants
		7	Agriculture payments
		9	Market Gain Commodity Credit Loans Repaid on or after January 1, 2007.
Form 1099-H	For Reporting Health Coverage Tax Credit (HCTC) Advance Payments	1	Gross amount of health insurance advance payments
		2	Amount of advance payment for January
		3	Amount of advance payment for February
		4	Amount of advance payment for March
		5	Amount of advance payment for April
		6	Amount of advance payment for May
		7	Amount of advance payment for June
		8	Amount of advance payment for July
		9	Amount of advance payment for August
		A	Amount of advance payment for September
		B	Amount of advance payment for October
		C	Amount of advance payment for November
		D	Amount of advance payment for December

1099 Payment Amount Codes Continued

Form Name	Description	Code	Amount Type
Form 1099-INT	For Reporting Interest Income	1	Interest income not included in Amount Code 3
		2	Early withdrawal penalty
		3	Interest on U.S. Savings Bonds and Treasury obligations
		4	Federal income tax withheld (backup withholding)
		5	Investment expenses
		6	Foreign tax paid
		8	Tax-exempt interest
		9	Specified Private Activity Bond Interest
		Form 1099-LTC	For Reporting Long-Term Care and Accelerated Death Benefits
2	Accelerated death benefits paid		
Form 1099-MISC	For Reporting Miscellaneous Income (See Note 1.)	1	Rents
		2	Royalties (See Note 2.)
		3	Other income
		4	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)
		5	Fishing boat proceeds
		6	Medical and health care payments
		7	Nonemployee compensation
		8	Substitute payments in lieu of dividends or interest
		A	Crop insurance proceeds
		B	Excess golden parachute payments
		C	Gross proceeds paid to an attorney in connection with legal services
		D	Section 409A Deferrals
		E	Section 409A Income
Form 1099-MISC Note 1:	If reporting a direct sales indicator <i>only</i>, use Type of Return "A" in Field Position 27, and Amount Code 1 in Field Position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.		
Form 1099-MISC Note 2:	Do not report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S.		
Form 1099-OID	For Reporting Original Issue Discount	1	Original issue discount for 2009
		2	Other periodic interest
		3	Early withdrawal penalty
		4	Federal income tax withheld (backup withholding)
		6	Original issue discount on U.S. Treasury Obligations
		7	Investment expenses

1099 Payment Amount Codes Continued

Form Name	Description	Code	Amount Type	
Form 1099-PATR	For Reporting Taxable Distributions Received From Cooperatives	1	Patronage dividends	
		2	"Nonpatronage" distributions	
		3	Per-unit retain allocations	
		4	Federal income tax withheld (backup withholding)	
		5	Redemption of nonqualified notices and retain allocations	
		6	Deduction for qualified production activities income	
		Pass-Through Credits		
		7	Investment credit	
		8	Work opportunity credit	
		9	Patron's alternative minimum tax (AMT) adjustment	
A	For filer's use for pass-through credits and deductions			
Form 1099-Q	For Reporting Payments From Qualified Education Programs (Under Sections 529 and 530)	1	Gross distribution	
		2	Earnings	
		3	Basis	
Form 1099-R	For Reporting Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	1	Gross distribution	
		2	Taxable amount (See Note 1.)	
		3	Capital gain (included in Amount Code 2)	
		4	Federal income tax withheld	
		5	Employee contributions or insurance premiums	
		6	Net unrealized appreciation in employer's securities	
		8	Other	
		9	Total employee contributions	
A	Traditional IRA/SEP/SIMPLE distribution or Roth conversion (See Note 2.)			
Form 1099-R Note 1:	If the taxable amount cannot be determined, enter a "1" (one) in position 547 of the "B" Record. Payment Amount 2 must contain zeros.			
Form 1099-R Note 2:	For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" (one) in Field Position 548 of the Payee "B" Record.			
Form 1099-S	For Reporting Proceeds From Real Estate Transactions	2	Gross proceeds (See Note.)	
		5	Buyer's part of real estate tax	
Form 1099-S Note:	Include payments of timber royalties made under a "pay-as-cut" contract, reportable under IRC section 6050N. If timber royalties are being reported, enter "TIMBER" in the description field of the "B" Record.			
Form 1099-SA	For Reporting Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	1	Gross distribution	
		2	Earnings on excess contributions	
		4	Fair market value of the account on date of death	
Form 3921	For Reporting Exercise of a Qualified Incentive Stock Option Under Section 442(b)	3	Exercise price per share	
		4	Fair market value of share on exercise date	
Form 3922	For Reporting Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423©	3	Fair market value per share on grant date	
		4	Fair market value on exercise date	
		5	Exercise price per share	

1099 Payment Amount Codes Continued and Form Type Codes

Form Name	Description	Code	Amount Type
Form 5498	For Reporting IRA Contribution Information	1	IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, and A) (See Notes 1 and 2.)
		2	Rollover contributions
		3	Roth conversion amount
		4	Recharacterized contributions
		5	Fair market value of account
		6	Life insurance cost included in Amount Code 1
		8	SEP contributions
		9	SIMPLE contributions
		A	Roth IRA contributions
		B	RMD amount
		C	Postponed Contribution
D	Repayments		
E	Other Contributions		
Form 5498 Note 1:	If reporting IRA contributions for a participant in a military operation, see 2009 Instructions for Forms 1099-R and 5498.		
Form 5498 Note 2:	Also include employee contributions to an IRA under a SEP plan but not salary reduction contributions. DO NOT include EMPLOYER contributions; these are included in Amount Code 8.		
Form 5498-ESA	For Reporting Coverdell ESA Contribution Information	1	Coverdell ESA contributions
		2	Rollover contributions
Form 5498-SA	For Reporting HSA, Archer MSA or Medicare Advantage MSA Information	1	Employee or self-employed person's Archer MSA contributions made in 2009 and 2010 for 2009
		2	Total contributions made in 2009 (See current 2009 Instructions.)
		3	Total HSA/MSA contributions made in 2010 for 2009
		4	Rollover contributions (See Note.)
		5	Fair market value of HSA, Archer MSA or Medicare Advantage MSA
Form 5498-SA Note:	This is the amount of any rollover made to this MSA in 2009 after a distribution from another MSA. For detailed information on reporting, see the 2009 Instructions for Forms 1099-SA and 5498-SA.		
Form 8935	For Reporting Airline Payments Report	1	Total amount reported
		2	First year of reported payments
		3	Second year of reported payments
		4	Third year of reported payments
		5	Fourth year of reported payments
		6	Fifth year of reported payment
W-2G	For Reporting Certain Gambling	1	Gross winnings
		2	Federal income tax withheld
		7	Winnings from identical wagers

1099 Form Type Codes

Type of Return	Code												
1098	3	1099-A	4	1099-DIV	1	1099-LTC	T	1099-Q	Q	3921	N	5498-SA	K
1098-C	X	1099-B	B	1099-G	F	1099-MISC	A	1099-R	9	3922	Z	8935	U
1098-E	2	1099-C	5	1099-H	J	1099-OID	D	1099-S	S	5498	L	W-2G	W
1098-T	8	1099-CAP	P	1099-INT	6	1099-PATR	7	1099-SA	M	5498-ESA	V		

G1003

Field Name	Column Header Order	Description	Type	Field Requirements
TaxPeriodEnd	1	Period Ending Date	Date (YYYY-MM-DD)	MUST include dashes.
SoftwareId	2	Software Product used to generate the CSV File	Alphanumeric	For software vendors enter 0 if you do not know. For Excel users, enter a 1.
SoftwareVersion	3	Software Version used to generate the CSV File	Alphanumeric	For software vendors enter 0 if you do not know. For Excel users, enter a 1.
AmendedReturnIndicator	4	Indicates if this is an amended Return	Boolean (1,0) 0=No or False; 1=Yes or True	Enter a 1 if this is an amended return. Otherwise enter a 0 if an original.
TIN	5	FEI Number	Alphanumeric	FEIN Number without dashes.
StateEIN	6	GA Withholding ID	Alphanumeric	WTN without the dash.
DueDate	7	Due Date	Date (YYYY-MM-DD)	MUST include dashes.
TaxYear	8	Tax Year	Date (YYYY)	For example: "2014"
NoGATax	9	True for Domestic employer with no GA Tax Withheld	Boolean (1,0) 0=No or False; 1=Yes or True	Enter a 1 if this is an amended return. Otherwise enter a 0 if an original.
NumberOfForms	10	Number of Forms	Numeric	130
GATaxableWages	11	Georgia Taxable Wages	Currency	Must show 2 place values after the decimal
GATaxWithheld	12	Georgia Tax Withheld	Currency	Must show 2 place values after the decimal

G7

Field Name	Column Header Order	Description	Type	Field Requirements
TaxPeriodEnd	1	Period Ending Date	Date (YYYY-MM-DD)	Must include dashes.
SoftwareId	2	Software Product used to generate the CSV File	Alphanumeric	For software vendors enter 0 if you do not know. For Excel users, enter company name.
SoftwareVersion	3	Software Version used to generate the CSV File	Alphanumeric	For software vendors enter 0 if you do not know. For Excel users, enter a 1.
AmendedReturnIndicator	4	Indicates if this is an amended Return	Boolean	Enter a 1 if this is an amended return. Otherwise enter a 0 if an original.
TIN	5	FEI Number	Alphanumeric	FEIN Number without dashes.
StateEIN	6	GA Withholding ID	Alphanumeric	WTN without the dash.
DueDate	7	Due Date	Date (YYYY-MM-DD)	MUST include dashes.
Form	8	Type (Annual/Monthly/Quarterly/Semi-Weekly)	A,M,Q ,S	Only one letter value
AdditionalTaxAdjustmentMonth1	9	Additional Tax Adjustment for Month 1	Currency	0.00
OverPaymentAdjustmentMonth1	10	Overpayment Adjustment for Month 1	Currency	0.00
BestCreditOneMonth1	11	Variable Best Credit One for Month 1	Best Credit Code	RSCHTXCRD
BestCreditOneAmountMonth1	12	Variable Best Credit One Amount for Month 1	Currency	0.00
BestCreditTwoMonth1	13	Variable Best Credit Two for Month 1	Best Credit Code	RSCHTXCRD
BestCreditTwoAmountMonth1	14	Variable Best Credit Two Amount for Month 1	Currency	0.00
AdditionalTaxAdjustmentMonth2	15	Additional Tax Adjustment for Month 2	Currency	0.00
OverPaymentAdjustmentMonth2	16	Overpayment Adjustment for Month 2	Currency	0.00
BestCreditOneMonth2	17	Variable Best Credit One for Month 2	Best Credit Code	RSCHTXCRD
BestCreditOneAmountMonth2	18	Variable Best Credit One Amount for Month 2	Currency	0.00
BestCreditTwoMonth2	19	Variable Best Credit Two for Month 2	Best Credit Code	RSCHTXCRD
BestCreditTwoAmountMonth2	20	Variable Best Credit Two Amount for Month 2	Currency	0.00
AdditionalTaxAdjustmentMonth3	21	Additional Tax Adjustment for Month 3	Currency	0.00
OverPaymentAdjustmentMonth3	22	Overpayment Adjustment for Month 3	Currency	0.00
BestCreditOneMonth3	23	Variable Best Credit One for Month 3	Best Credit Code	RSCHTXCRD
BestCreditOneAmountMonth3	24	Variable Best Credit One Amount for Month 3	Currency	0.00
BestCreditTwoMonth3	25	Variable Best Credit Two for Month 3	Best Credit Code	RSCHTXCRD
BestCreditTwoAmountMonth3	26	Variable Best Credit Two Amount for Month 3	Currency	0.00
Month1Liability	27	Tax Withheld For Month 1	Currency	0.00
Month2Liability	28	Tax Withheld For Month 2	Currency	0.00
Month3Liability	29	Tax Withheld For Month 3	Currency	0.00
QuarterlyTotal	30	Total Tax Due for the Quarter	Currency	0.00
SchedBMonth1Day1	31	Schedule B Tax Liability Month 1 Day 1	Currency	0.00
SchedBMonth1Day2	32	Schedule B Tax Liability Month 1 Day 2	Currency	0.00
SchedBMonth1Day3	33	Schedule B Tax Liability Month 1 Day 3	Currency	0.00
SchedBMonth1Day4	34	Schedule B Tax Liability Month 1 Day 4	Currency	0.00
SchedBMonth1Day5	35	Schedule B Tax Liability Month 1 Day 5	Currency	0.00
SchedBMonth1Day6	36	Schedule B Tax Liability Month 1 Day 6	Currency	0.00

[Click Here](#) to return to the top of this document

G7 Continued

Field Name	Column Header Order	Description	Type	Field Requirements
SchedBMonth1Day7	37	Schedule B Tax Liability Month 1 Day 7	Currency	0.00
SchedBMonth1Day8	38	Schedule B Tax Liability Month 1 Day 8	Currency	0.00
SchedBMonth1Day9	39	Schedule B Tax Liability Month 1 Day 9	Currency	0.00
SchedBMonth1Day10	40	Schedule B Tax Liability Month 1 Day 10	Currency	0.00
SchedBMonth1Day11	41	Schedule B Tax Liability Month 1 Day 11	Currency	0.00
SchedBMonth1Day12	42	Schedule B Tax Liability Month 1 Day 12	Currency	0.00
SchedBMonth1Day13	43	Schedule B Tax Liability Month 1 Day 13	Currency	0.00
SchedBMonth1Day14	44	Schedule B Tax Liability Month 1 Day 14	Currency	0.00
SchedBMonth1Day15	45	Schedule B Tax Liability Month 1 Day 15	Currency	0.00
SchedBMonth1Day16	46	Schedule B Tax Liability Month 1 Day 16	Currency	0.00
SchedBMonth1Day17	47	Schedule B Tax Liability Month 1 Day 17	Currency	0.00
SchedBMonth1Day18	48	Schedule B Tax Liability Month 1 Day 18	Currency	0.00
SchedBMonth1Day19	49	Schedule B Tax Liability Month 1 Day 19	Currency	0.00
SchedBMonth1Day20	50	Schedule B Tax Liability Month 1 Day 20	Currency	0.00
SchedBMonth1Day21	51	Schedule B Tax Liability Month 1 Day 21	Currency	0.00
SchedBMonth1Day22	52	Schedule B Tax Liability Month 1 Day 22	Currency	0.00
SchedBMonth1Day23	53	Schedule B Tax Liability Month 1 Day 23	Currency	0.00
SchedBMonth1Day24	54	Schedule B Tax Liability Month 1 Day 24	Currency	0.00
SchedBMonth1Day25	55	Schedule B Tax Liability Month 1 Day 25	Currency	0.00
SchedBMonth1Day26	56	Schedule B Tax Liability Month 1 Day 26	Currency	0.00
SchedBMonth1Day27	57	Schedule B Tax Liability Month 1 Day 27	Currency	0.00
SchedBMonth1Day28	58	Schedule B Tax Liability Month 1 Day 28	Currency	0.00
SchedBMonth1Day29	59	Schedule B Tax Liability Month 1 Day 29	Currency	0.00
SchedBMonth1Day30	60	Schedule B Tax Liability Month 1 Day 30	Currency	0.00
SchedBMonth1Day31	61	Schedule B Tax Liability Month 1 Day 31	Currency	0.00
TotalMonth1Liability	62	Tax Due For Month 1	Currency	0.00
TotalMonth1Deposits	63	Tax Paid For Month 1	Currency	0.00
SchedBMonth2Day1	64	Schedule B Tax Liability Month 2 Day 1	Currency	0.00
SchedBMonth2Day2	65	Schedule B Tax Liability Month 2 Day 2	Currency	0.00
SchedBMonth2Day3	66	Schedule B Tax Liability Month 2 Day 3	Currency	0.00
SchedBMonth2Day4	67	Schedule B Tax Liability Month 2 Day 4	Currency	0.00
SchedBMonth2Day5	68	Schedule B Tax Liability Month 2 Day 5	Currency	0.00
SchedBMonth2Day6	69	Schedule B Tax Liability Month 2 Day 6	Currency	0.00
SchedBMonth2Day7	70	Schedule B Tax Liability Month 2 Day 7	Currency	0.00
SchedBMonth2Day8	71	Schedule B Tax Liability Month 2 Day 8	Currency	0.00
SchedBMonth2Day9	72	Schedule B Tax Liability Month 2 Day 9	Currency	0.00
SchedBMonth2Day10	73	Schedule B Tax Liability Month 2 Day 10	Currency	0.00
SchedBMonth2Day11	74	Schedule B Tax Liability Month 2 Day 11	Currency	0.00
SchedBMonth2Day12	75	Schedule B Tax Liability Month 2 Day 12	Currency	0.00
SchedBMonth2Day13	76	Schedule B Tax Liability Month 2 Day 13	Currency	0.00
SchedBMonth2Day14	77	Schedule B Tax Liability Month 2 Day 14	Currency	0.00
SchedBMonth2Day15	78	Schedule B Tax Liability Month 2 Day 15	Currency	0.00
SchedBMonth2Day16	79	Schedule B Tax Liability Month 2 Day 16	Currency	0.00
SchedBMonth2Day17	80	Schedule B Tax Liability Month 2 Day 17	Currency	0.00
SchedBMonth2Day18	81	Schedule B Tax Liability Month 2 Day 18	Currency	0.00
SchedBMonth2Day19	82	Schedule B Tax Liability Month 2 Day 19	Currency	0.00
SchedBMonth2Day20	83	Schedule B Tax Liability Month 2 Day 20	Currency	0.00
SchedBMonth2Day21	84	Schedule B Tax Liability Month 2 Day 21	Currency	0.00
SchedBMonth2Day22	85	Schedule B Tax Liability Month 2 Day 22	Currency	0.00

[Click Here](#) to return to the top of this document

G7 Continued

Field Name	Column Header Order	Description	Type	Field Requirements
SchedBMonth2Day22	85	Schedule B Tax Liability Month 2 Day 22	Currency	0.00
SchedBMonth2Day23	86	Schedule B Tax Liability Month 2 Day 23	Currency	0.00
SchedBMonth2Day24	87	Schedule B Tax Liability Month 2 Day 24	Currency	0.00
SchedBMonth2Day25	88	Schedule B Tax Liability Month 2 Day 25	Currency	0.00
SchedBMonth2Day26	89	Schedule B Tax Liability Month 2 Day 26	Currency	0.00
SchedBMonth2Day27	90	Schedule B Tax Liability Month 2 Day 27	Currency	0.00
SchedBMonth2Day28	91	Schedule B Tax Liability Month 2 Day 28	Currency	0.00
SchedBMonth2Day29	92	Schedule B Tax Liability Month 2 Day 29	Currency	0.00
SchedBMonth2Day30	93	Schedule B Tax Liability Month 2 Day 30	Currency	0.00
SchedBMonth2Day31	94	Schedule B Tax Liability Month 2 Day 31	Currency	0.00
TotalMonth2Liability	95	Tax Due For Month 2	Currency	0.00
TotalMonth2Deposits	96	Tax Paid For Month 2	Currency	0.00
SchedBMonth3Day1	97	Schedule B Tax Liability Month 3 Day 1	Currency	0.00
SchedBMonth3Day2	98	Schedule B Tax Liability Month 3 Day 2	Currency	0.00
SchedBMonth3Day3	99	Schedule B Tax Liability Month 3 Day 3	Currency	0.00
SchedBMonth3Day4	100	Schedule B Tax Liability Month 3 Day 4	Currency	0.00
SchedBMonth3Day5	101	Schedule B Tax Liability Month 3 Day 5	Currency	0.00
SchedBMonth3Day6	102	Schedule B Tax Liability Month 3 Day 6	Currency	0.00
SchedBMonth3Day7	103	Schedule B Tax Liability Month 3 Day 7	Currency	0.00
SchedBMonth3Day8	104	Schedule B Tax Liability Month 3 Day 8	Currency	0.00
SchedBMonth3Day9	105	Schedule B Tax Liability Month 3 Day 9	Currency	0.00
SchedBMonth3Day10	106	Schedule B Tax Liability Month 3 Day 10	Currency	0.00
SchedBMonth3Day11	107	Schedule B Tax Liability Month 3 Day 11	Currency	0.00
SchedBMonth3Day12	108	Schedule B Tax Liability Month 3 Day 12	Currency	0.00
SchedBMonth3Day13	109	Schedule B Tax Liability Month 3 Day 13	Currency	0.00
SchedBMonth3Day14	110	Schedule B Tax Liability Month 3 Day 14	Currency	0.00
SchedBMonth3Day15	111	Schedule B Tax Liability Month 3 Day 15	Currency	0.00
SchedBMonth3Day16	112	Schedule B Tax Liability Month 3 Day 16	Currency	0.00
SchedBMonth3Day17	113	Schedule B Tax Liability Month 3 Day 17	Currency	0.00
SchedBMonth3Day18	114	Schedule B Tax Liability Month 3 Day 18	Currency	0.00
SchedBMonth3Day19	115	Schedule B Tax Liability Month 3 Day 19	Currency	0.00
SchedBMonth3Day20	116	Schedule B Tax Liability Month 3 Day 20	Currency	0.00
SchedBMonth3Day21	117	Schedule B Tax Liability Month 3 Day 21	Currency	0.00
SchedBMonth3Day22	118	Schedule B Tax Liability Month 3 Day 22	Currency	0.00
SchedBMonth3Day23	119	Schedule B Tax Liability Month 3 Day 23	Currency	0.00
SchedBMonth3Day24	120	Schedule B Tax Liability Month 3 Day 24	Currency	0.00
SchedBMonth3Day25	121	Schedule B Tax Liability Month 3 Day 25	Currency	0.00
SchedBMonth3Day26	122	Schedule B Tax Liability Month 3 Day 26	Currency	0.00
SchedBMonth3Day27	123	Schedule B Tax Liability Month 3 Day 27	Currency	0.00
SchedBMonth3Day28	124	Schedule B Tax Liability Month 3 Day 28	Currency	0.00
SchedBMonth3Day29	125	Schedule B Tax Liability Month 3 Day 29	Currency	0.00
SchedBMonth3Day30	126	Schedule B Tax Liability Month 3 Day 30	Currency	0.00
SchedBMonth3Day31	127	Schedule B Tax Liability Month 3 Day 31	Currency	0.00
TotalMonth3Liability	128	Tax Due For Month 3	Currency	0.00
TotalMonth3Deposits	129	Tax Paid For Month 3	Currency	0.00
AmountPaid	130	Total Tax Paid for the Quarter	Currency	0.00

[Click Here](#) to return to the top of this document

W2

Field Name	Column Header Order	Description	Type	Field Requirements
StateEIN	1	GA Withholding ID	Alphanumeric (no dashes)	1234567AB
TIN	2	FEI Number	Numeric (no dashes)	123456789
Other TIN	3	For this tax year, if you submitted tax payments using an EIN different from the EIN in field 2	Numeric (no dashes)	123456789
Tax Year	4	Year the W-2 is reporting for	YYYY	2014
SSN	5	Employee's Social Security Number	Numeric (no dashes)	555555555
EmployeeFirstName	6	Employee's First Name	Alpha	Joe
EmployeeMI	7	Employee's Middle Initial	Alpha	A
EmployeeLastName	8	Employee's Last Name	Alpha	Blow
Suffix	9	If applicable, enter the employee's alphabetic suffix.	Alpha	SR, JR
Address1	10	First Line of the Employee's Address (Delivery address)	Alphanumeric	123 ABC Street
Address2	11	Second Line of the Employee's Address	Alphanumeric	Attention, Suite, Room Number, etc.).
City	12	Employee's City	Alpha	Atlanta
State	13	Employee's State	Alpha (2 Characters)	GA
Zip	14	Employee's 5 digit Zip Code	Numeric	30345
ZipPlus4	15	Employee's Zip Code extension	Numeric	0000
Foreign State/ Province	16	Foreign State/ Province	Alpha	BC
Foreign Postal Code	17	Foreign Postal Code	Alphanumeric	1A2 B3C
Country Code	18	Two letter Country Code	Alpha	CA
FederalWagesTipsOther	19	Federal Wages Tips Other	Currency	0.00
FederalTaxWithheld	20	Federal Tax Withheld	Currency	0.00
SocialSecurityWages	21	Social Security Wages	Currency	0.00
SocialSecurityWithheld	22	Social Security Withheld	Currency	0.00
MedicareWagesTips	23	Medicare Wages and Tips	Currency	0.00
MedicareTaxWithheld	24	Medicare Tax Withheld	Currency	0.00
StateofEmployment	25	State of Employment	Alpha	GA
StateWagesTipsEtc	26	State Wages Tips Etc	Currency	0.00
StateIncomeTax	27	State Income Tax	Currency	0.00

[Click Here](#) to return to the top of this document

W2C

Field Name	Column Header Order	Description	Type	Field Requirements
StateEIN	1	GA Withholding ID	Alphanumeric (no dashes)	1234567AB
Correct StateEIN	2	Correct GA Withholding ID	Alphanumeric (no dashes)	1234567AB
TIN	3	FEI Number	Numeric (no dashes)	123456789
Other TIN	4	For this tax year, if you submitted tax payments using an EIN different from the EIN in field 2	Numeric (no dashes)	123456789
Tax Year	5	Year the W-2 is reporting for	YYYY	2014
SSN	6	Employee's Social Security Number	Numeric (no dashes)	555555555
Correct SSN	7	Correct Employee's Social Security Number	Numeric (no dashes)	555555555
EmployeeFirstName	8	Employee's First Name	Alpha	Joe
Correct EmployeeFirstName	9	Correct Employee's First Name	Alpha	Joe
EmployeeMI	10	Employee's Middle Initial	Alpha	A
Correct EmployeeMI	11	Correct Employee's Middle Initial	Alpha	A
EmployeeLastName	12	Employee's Last Name	Alpha	Blow
Correct EmployeeLastName	13	Correct Employee's Last Name	Alpha	Blow
Address1	14	First Line of the Employee's Address (Delivery address)	Alphanumeric	123 ABC Street
Address2	15	Second Line of the Employee's Address	Alphanumeric	Attention, Suite
City	16	Employee's City	Alpha	Atlanta
State	17	Employee's State	Alpha (2 Characters)	GA
Zip	18	Employee's 5 digit Zip Code	Numeric	30345
ZipPlus4	19	Employee's Zip Code extension	Numeric	0000
Foreign State/ Province	20	Foreign State/ Province	Alpha	BC
Foreign Postal Code	21	Foreign Postal Code	Alphanumeric	1A2 B3C
Country Code	22	Two letter Country Code	Alpha	CA
FederalWagesTipsOther	23	Federal Wages Tips Other	Currency	0.00
Correct FederalWagesTipsOther	24	Correct Federal Wages Tips Other	Currency	0.00
FederalTaxWithheld	25	Federal Tax Withheld	Currency	0.00
Correct FederalTaxWithheld	26	Correct Federal Tax Withheld	Currency	0.00
SocialSecurityWages	27	Social Security Wages	Currency	0.00
Correct SocialSecurityWages	28	Correct Social Security Wages	Currency	0.00
SocialSecurityWithheld	29	Social Security Withheld	Currency	0.00
Correct SocialSecurityWithheld	30	Correct Social Security Withheld	Currency	0.00
MedicareWagesTips	31	Medicare Wages and Tips	Currency	0.00
Correct MedicareWagesTips	32	Correct Medicare Wages and Tips	Currency	0.00
MedicareTaxWithheld	33	Medicare Tax Withheld	Currency	0.00
Correct MedicareTaxWithheld	34	Correct Medicare Tax Withheld	Currency	0.00
StateofEmployment	35	State of Employment	Alpha	GA
StateWagesTipsEtc	36	State Wages Tips Etc	Currency	0.00
Correct StateWagesTipsEtc	37	Correct State Wages Tips Etc	Currency	0.00
StateIncomeTax	38	State Income Tax	Currency	0.00
Correct StateIncomeTax	39	Correct State Income Tax	Currency	0.00

[Click Here](#) to return to the top of this document