

KANSAS DEPARTMENT OF REVENUE

2017 INFORMATION RETURNS SPECIFICATIONS FOR ELECTRONIC FILING COMMA SEPARATED VALUE (CSV) FORMAT

The Kansas Department of Revenue will not accept 1099 Informational Returns filed on magnetic media. Entities reporting for 51 or more employees or payees must file by electronic means. Most will be able to file through a Department developed, web based application. Entities with less than 51 employees or payees can also benefit from using the online application.

Kansas Department of Revenue will accept 1099 information returns in the Internal Revenue Service's (IRS) Publication 1220 format. For more information about the Publication 1220 format, refer to the *K-99MT Information Returns Specifications for Electronic Filing* document available on the Department's website, www.ksrevenue.org/forms-btwh.htm.

In instances when a filer cannot format 1099 returns according to IRS guidelines but can put required data in a spreadsheet format, Kansas Department of Revenue will accept data for the following Informational Returns in CSV format.

ELECTRONIC RECORDS THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED BY THE Kansas Department of Revenue WILL NOT BE ACCEPTED.

Electronic Informational Returns	
1099-B	Proceeds from Broker and Barter Exchange Transactions
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care & Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received from Cooperatives
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds from Real Estate Transactions
1099-SA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA
W-2G	Certain Gambling Winnings

All information must be submitted as required by appropriate federal guidelines and modified by this document. For **technical questions** concerning electronic filing, call **Electronic Services** at 785-296-6993 or email eservices@kdor.ks.gov. Questions concerning filing requirements should be directed to Customer Relations at 785-368-8222.

MAILING ADDRESS:

KDOR - ELECTRONIC SERVICES
PO BOX 3506
TOPEKA, KS 66601-3506

Note: There are no changes to the CSV layout from Tax Year 2016

1099 Information Applicable to All Types

1099 General Information – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
1	Form_Type*	Alphanumeric	Form type should be "1099B", "1099DIV", etc.
2	Payer_SSN_FEIN*	Alphanumeric	Payer/Filer's Employer Identification Number (Maximum of 9 characters)
3	Payer_Last_Name*	Alphanumeric	Payer/Filer's Last Name or Business Name (Maximum of 57 characters)
4	Payer_Middle_Name	Alphanumeric	Payer/Filer's Middle Name (Maximum of 15 characters)
5	Payer_First_Name	Alphanumeric	Payer/Filer's First Name (Maximum of 15 characters)
6	Payer_Suffix	Alphanumeric	Payer/Filer's Suffix(Maximum of 4 characters)
7	Payer_Street1*	Alphanumeric	Payer/Filer's Street Address, Line 1 (Maximum of 40 characters)
8	Payer_Street2	Alphanumeric	Payer/Filer's Street Address, Line 2 (Maximum of 40 characters)
9	Payer_City*	Alphanumeric	Payer/Filer's City(Maximum of 40 characters)
10	Payer_State*	Alphanumeric	Payer/Filer's State(Must be 2 characters)
11	Payer_Zip*	Alphanumeric	Payer/Filer's Zip Code (9 digit zip, if known, without hyphen. #####)
12	Payer_Phone*	Alphanumeric	Payer/Filer's Phone Number (10-15 digit phone number, if known, without hyphen. #####)
13	Payer_Country_Code	Alphanumeric	Payer/Filer's County Code(2 characters)
14	Recipient_SSN_FEIN*	Alphanumeric	Recipient/Policyholder/Transferor's Employer Identification Number (Maximum of 9 characters)
15	Recipient_Last_Name*	Alphanumeric	Recipient/Policyholder/Transferor's Last Name or Business Name (Maximum of 57 characters)
16	Recipient_Middle_Name	Alphanumeric	Recipient/Policyholder/Transferor's Middle Name (Maximum of 15 characters)
17	Recipient_First_Name	Alphanumeric	Recipient/Policyholder/Transferor's First Name (Maximum of 15 characters)
18	Recipient_Suffix	Alphanumeric	Recipient/Policyholder/Transferor's Suffix (Maximum of 4 characters)
19	Recipient_Street1*	Alphanumeric	Recipient/Policyholder/Transferor's Street Address, Line 1 (Maximum of 40 characters)
20	Recipient_Street2	Alphanumeric	Recipient/Policyholder/Transferor's Street Address, Line 2 (Maximum of 40 characters)
21	Recipient_City*	Alphanumeric	Recipient/Policyholder/Transferor's City (Maximum of 40 characters)
22	Recipient_State*	Alphanumeric	Recipient/Policyholder/Transferor's State (Must be 2 characters)
23	Recipient_Zip*	Alphanumeric	Recipient/Policyholder/Transferor's Zip Code (9 digit zip, if known, without hyphen. #####)
24	Recipient_Phone*	Alphanumeric	Recipient/Policyholder/Transferor's Phone Number (10-15 digit phone number, if known, without hyphen. #####)
25	Recipient_Country_Code	Alphanumeric	Recipient/Policyholder/Transferor's Country Code (2 characters)

FORM TYPE (1099B)

1099-B Proceeds from Broker and Barter Exchange Transactions – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	Business_Name*	Alphanumeric	Business Name (Maximum of 57 characters)
28	1c_Date_Sold_or_Disposed	Date	Date Sold or Disposed (YYYYMMDD)
29	1d_Proceeds*	Numeric or Null	Proceeds (####.##)
30	13_Bartering*	Numeric or Null	Bartering (####.##)
31	4_Federal_Income_Tax	Numeric or Null	Federal Income Tax Withheld (####.##)
32	1a_Description	Alphanumeric	Description (Maximum of 39 characters)
33	8_Profit_or_Loss_2015	Numeric or Null	Profit or Loss Realized in 2015 (####.##)
34	9_Unrealized_Profit_2013	Numeric or Null	Unrealized Profit or Loss on Open Contracts – 12/31/2013 (####.##)
35	10_Unrealized_Profit_2015	Numeric or Null	Unrealized Profit or Loss on Open Contracts – 12/31/2015 (####.##)
36	11_Aggregate_Profit	Numeric or Null	Aggregate Profit or Loss (####.##)

FORM TYPE (1099DIV)

1099- DIV Dividends and Distributions – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1a_Total_Ordinary_Dividends*	Numeric or Null	Total Ordinary Dividends (####.##)
28	1b_Qualified_Dividends	Numeric or Null	Qualified Dividends (####.##)
29	2a_Total_Cap_Gains*	Numeric or Null	Total Capital Gains Distributed (####.##)
30	2d_Collectibles_Gain	Numeric or Null	Collectibles (28%) Gain (####.##)
31	3_Non_Dividend*	Numeric or Null	Nondividend Distributions (####.##)
32	4_Fed_Income_Tax	Numeric or Null	Federal Income Tax Withheld (####.##)
33	5_Investment_Expenses	Numeric or Null	Investment Expenses (####.##)
34	8_Cash_Liquidation*	Numeric or Null	Informational (####.##)
35	9_Noncash_Liquidation*	Numeric or Null	Informational (####.##)
36	Historical do not use		
37	Historical do not use		
38	Historical do not use		
39	Historical do not use		
40	FATCA Indicator	Numeric or Null	Filing Requirement (#)

FORM TYPE (1099G)

1099- G Certain Government Payments – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1_Unemployment_Comp*	Numeric or Null	Unemployment Compensation (####.##)
28	2_State_and_Local_Tax*	Numeric or Null	State or Local Income tax Refunds, Credits, or Offsets (####.##)
29	3_Tax_Year	Date	Box 2 Amount Tax Year (YYYY)
30	4_Fed_Income_Tax	Numeric or Null	Federal Income Tax Withheld (####.##)
31	5_ATAA*	Numeric or Null	ATAA Payments (####.##)
32	6_Taxable_Grants*	Numeric or Null	Taxable Grants (####.##)
33	7_Ag_Payments*	Numeric or Null	Agriculture Payments (####.##)
34	8_Trade_or_Business	Alpha	Check if Box 2 is Trade or Business Income (Enter "Y" for yes or "N" or blank for no.)

FORM TYPE (1099INT)

1099- INT Interest Income – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1_Interest_Income*	Numeric or Null	Interest Income (####.##)
28	3_Interest_On_US_Bonds	Numeric or Null	Interest on US Savings Bonds and Treas. Obligations (####.##)
29	4_Fed_Tax_Withheld	Numeric or Null	Federal Income Tax Withheld (####.##)
30	Historical Do Not Use		
31	Historical Do Not Use		
32	FATCA Indicator	Numeric or Null	Filing Indicator (#)

FORM TYPE (1099LTC)

1099- LTC Long Term Care and Accelerated Death Benefits – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	SSN_FEIN	Alphanumeric	Insured's Social Security Number (Maximum of 9 characters)
27	Last_Name	Alphanumeric	Insured's Last Name (Maximum of 57 characters)
28	Middle_Name	Alphanumeric	Insured's Middle Name (Maximum of 15 characters)
29	First_Name	Alphanumeric	Insured's First Name (Maximum of 15 characters)
30	Suffix	Alphanumeric	Insured's Suffix(Maximum of 4 characters)
31	Street1	Alphanumeric	Insured's Street Address, Line 1 (Maximum of 40 characters)
32	Street2	Alphanumeric	Insured's Street Address, Line 2 (Maximum of 40 characters)
33	City	Alphanumeric	Insured's City(Maximum of 40 characters)
34	State	Alphanumeric	Insured's State(Must be 2 characters)
35	Zip	Alphanumeric	Insured's Zip Code (9 digit zip, if known, without hyphen. #####)
36	Country_Code	Alphanumeric	Insured's County Code(2 characters)
37	Account_Number	Alphanumeric	(Maximum 50 Characters)
38	1_Gross_Long_Term_Care_Benefits*	Numeric or Null	Gross Long-Term Care Benefits Paid (####.##)
39	2_Death_Benefits*	Numeric or Null	Accelerated Death Benefits Paid (####.##)

FORM TYPE (1099MISC)

1099-MISC Miscellaneous Income – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1_Rents*	Numeric or Null	Rents (####.##)
28	2_Royalties*	Numeric or Null	Royalties (####.##)
29	3_Other_Income*	Numeric or Null	Other Income (####.##)
30	4_Federal_Income*	Numeric or Null	Federal Income Tax Withheld (####.##)
31	5_Fishing_Boat*	Numeric or Null	Fishing Boat Proceeds (####.##)
32	6_Med_and_Health*	Numeric or Null	Medical and Health Care Payments (####.##)
33	7_Nonemployment_Comp*	Numeric or Null	Nonemployee Compensation (####.##)
34	8_Substitute_Payments*	Numeric or Null	Substitute Payments in Lieu of Dividends or Interest (####.##)
35	9_Direct_Sale_For_Resale	Alphanumeric	Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale (Enter "Y" for yes or "N" or blank for no.)
36	10_Crop_Insurance*	Numeric or Null	Crop Insurance Proceeds (####.##)
37	13_Excess_Golden*	Numeric or Null	Excess Golden Parachute Payments (####.##)
38	14_Gross_Proceeds_Attorney	Numeric or Null	Gross Proceeds Paid to an Attorney (####.##)
39	16_State_Tax1	Numeric or Null	State Tax Withheld Line 1 (####.##)
40	17_State/Payers_State_Num1	Numeric or Null	State/Payer's State Number; Line 1 (## - 20 for KS)
41	FATCA Indicator	Numeric or Null	Filing Indicator (#)

FORM TYPE (1099OID)

1099- OID Original Issue Discount – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1_original_issue_discount*	Numeric or Null	Original Issue Discount for 2007 (####.##)
28	2_other_interest*	Numeric or Null	Other Periodic Interest (####.##)
29	4_federal_income	Numeric or Null	Federal Income Tax Withheld (####.##)
30	7_investment_expenses	Numeric or Null	Investment Income (####.##)
31	Historical Do Not Use		
32	Historical Do Not Use		
33	Historical Do Not Use		
34	FATCA Indicator	Numeric or Null	Filing Requirement (#)

FORM TYPE (1099PATR)

1099- PATR Taxable Distributions Received from Cooperatives – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Max of 50 characters
27	1_Patronage_Divs*	Numeric or Null	Patronage Dividends (####.##)
28	2_Nopatronage_Distributions*	Numeric or Null	Nonpatronage Dividends (####.##)
29	3_Per_Unit_Retain*	Numeric or Null	Per-Unit Retain Allocations (####.##)
30	4_Fed_Income_Tax	Numeric or Null	Federal Income Tax Withheld (####.##)
31	5_Redemption_of_Notices*	Numeric or Null	Redemption of Nonqualified Notices and Retain Allocations (####.##)

FORM TYPE (1099R)

1099- R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc. – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Maximum 50 characters
27	1_Gross_Distribution	Numeric or Null	Gross Distributions (####.##)
28	2a_Taxable_Amt *	Numeric or Null	Taxable Amount (####.##)
29	3_Capital_Gain	Numeric or Null	Capital Gain (Included in Box 2a) (####.##)
30	4_Fed_Income	Numeric or Null	Federal Income Tax Withheld (####.##)
31	10_InPlan_Roth_Rollover	Numeric or Null	Rollover amount (####.##)
32	11_1 st _Yr_Roth_Contrib	Numeric or Null	Year (####)
33	12_State_Tax_Withheld_1 *	Numeric or Null	State Tax Withheld Line 1 (####.##)
34	13_State_No_1 *	Numeric or Null	State/Payer's State Number Line 1 (## – 20 for KS)
35	14_State_Distribution_1 *	Numeric or Null	State Distribution Line 1 (####.##)

FORM TYPE (1099S)

1099- S Proceeds from Real Estate Transactions – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Account or Escrow Number (Max of 50 characters)
27	1_Date_of_Closing	Date	Date of Closing (YYYYMMDD)
28	2_Gross_Proceeds*	Numeric or Null	Gross Proceeds from Sale (####.##)
29	3_Address_or_Description	Alphanumeric	Address or Description (Maximum 50 characters)
30	4_Property_Received	Numeric or Null	Property or Services Indicator (Enter "Y" if the transferor received or will receive property or services as part of consideration, otherwise enter "N" or leave blank.)
31	5_Buyers_Real_Estate_Tax	Numeric or Null	Buyer's Part of Real Estate Tax (####.##)

FORM TYPE (1099SA)

1099- SA Distributions from an HAS, Archer MSA, or Medicare Advantage MSA – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	Account_Number	Alphanumeric	Account or Escrow Number (Max of 50 characters)
27	1_Gross_Distribution*	Numeric or Null	Gross Distribution (####.##)
28	2_Earnings_on_Excess	Numeric or Null	Earnings on Excess Contributions (####.##)
29	4_FMV_on_Death_Date	Numeric or Null	Fair Market Value on Date of Death (####.##)

FORM TYPE (W2G)

W-2G Certain Gambling Winnings – State of Kansas (Detail)			
Column #	Field Name (* Required)	Field Type	Description
26	1_Gross_Winnings*	Numeric or Null	Gross Winnings (####.##)
27	2_Fed_Income	Numeric or Null	Federal Income Tax Withheld (####.##)
28	13_State/Payers_Identification*	Alphanumeric	State/Payer's State Identification Number (Maximum of 50 characters)
29	14_State_Income_Tax*	Numeric or Null	State Income Tax Withheld (####.##)