Commonwealth of the Northern Mariana Islands

Department of Finance
Division of Revenue and Taxation

Electronic Filing Specifications For 1099-NEC

Contents

PART 1 - INTRODUCTION

OVERVIEW
The term, electronic filing, is used to describe the process of creating tax filings on computer media as described below under Supported Electronic Media, and submitting that computer media to the local tax authority.

An electronic filing must adhere to a specific data format just as a paper filing must adhere to a specific paper form. Electronic filings that do not comply with the published data format will be rejected, and may result in Failure to file penalties. Data formats for supported electronic filings are contained within this publication.

SUPPORTED ELECTRONIC FILINGS
The CNMI Division of Revenue & Taxation accepts electronic filings as described in the following locations in this publication.

PART 2 - FORM 1099-NEC
1099-NEC Nonemployee Compensation

SUPPORTED ELECTRONIC MEDIA
Electronic media supported by the CNMI Department of Finance include:
•   Optical media, including DVD-R, DVD+R, DVD-RW, DVD+RW, CD-R and CD-RW
•   USB flash drive

Data may be recorded in either EBCDIC or ASCII (preferred) code sets. Media may contain Labels (preferred) or No Labels.

Additional detailed specifications may be found on the next page - Electronic Media Specifications for the Form 1099-NEC.

ELECTRONIC FILING REQUIREMENTS
All taxpayers who must file these forms are encouraged to file electronically.

If you have over 250 Form 1099-NEC filings, you must file your Form 1099-NEC filings on electronic media, or file a waiver, Form 8508. If you have over 250 Form 1099-NEC filings and you filed a waiver, Form 8508, in the previous year, you must file on electronic media this year.

If you have over 250 Form 1099-NEC filings, you must file your Form 1099-NEC on electronic media, or file a waiver, Form 8508. If you have over 250 Form 1099-NEC filings and you filed a waiver, Form 8508, in the previous year, you must file on electronic media this Year

ELECTRONIC FILING DEADLINES
The 1099-NEC electronic filings must be received by the CNMI Division of Revenue & Taxation no later than February 1. If the Due Date falls on a weekend or holiday then the Due Date becomes the next regular business day. If mailed, the 1099-NEC electronic filings must be postmarked no later than February 1. Failure to meet these filing deadlines will result in failure to file penalties.

ELECTRONIC FILING SUBMISSIONS
Electronic filings may be delivered or mailed. If delivered, electronic filings must be delivered by the applicable filing deadline to:

CNMI Division of Revenue & Taxation
Joeten Dandan Commercial Building
Saipan

If mailed, electronic filings must be mailed to:

CNMI Division of Revenue & Taxation
Attn: Compliance Branch Manager
P.O. Box 5234 CHRB Saipan, MP 96950

ELECTRONIC FILING TESTS
The CNMI Division of Revenue & Taxation does not require the submission of test electronic filings. However, you may elect to submit test electronic filings to the CNMI Division of Revenue & Taxation as long as any test submissions are clearly marked as such. Test filings will be accepted up to January 20 only.

The submission of test electronic filings does not in any way alter or remove the associated filing deadlines. Test electronic filings will not be considered final filings, and the successful processing of test filings does not fulfill your responsibility to file the final electronic filing with the CNMI Division of Revenue & Taxation.

AMENDED ELECTRONIC FILINGS
In the event that corrections to an electronic filing must be made, the amended electronic filing should be submitted in its entirety to the CNMI Division of Revenue & Taxation, clearly marked as an amended electronic filing, and with an attached letter of explanation.

All laws, regulations, deadlines, penalties, interest, fees, etc., that apply to both amended filings and to electronic filings also apply to amended electronic filings.

CHANGES FOR TAX YEAR 2020
1099-NEC is a new form for the tax year 2020.

ADDITIONAL INFORMATION
Additional information from the CNMI Division of Revenue & Taxation regarding electronic filings may be made available via the CNMI Department of Finance's internet web site:

https://finance.gov.mp

ELECTRONIC MEDIA SPECIFICATIONS FOR THE FORM 1099-NEC

OPTICAL DISK SPECIFICATIONS
To be compatible, Optical Media must meet the following specifications:

- Data must be recorded in standard ASCII code using the CDFS file system.
- Records must be a fixed length of 750 bytes per record.
- Positions 749 and 750 of each record have been reserved for use as carriage return / line feed (CR/LF) characters, if applicable.
- A descriptive filename may be used. For example, if you are filing a 1099-NEC for the tax year 2020 you may name it 20201099NEC, or 1099NEC20.
- A disk will not contain multiple files. A file may have only ONE Transmitter "T" Record.
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Delimiter-character commas (,) must not be used.
For security purpose you may encrypt the file. Inform the CNMI Division of Revenue and Taxation office about the encrypted file and the contact person responsible for retrieving the password.

Failure to comply with instructions and specifications may result in media being returned for replacement.

The CNMI Division of Revenue & Taxation encourages transmitters to use blank CD-R or DVD-R disks when preparing files. If extraneous data follows the End of Transmission "F" Record, the file may be returned for replacement. Disks found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

USB FLASH DRIVE SPECIFICATIONS
To be compatible, Flash Drive Media must meet the following specifications:

- Data must be recorded in standard ASCII code using the NTFS file system. Records
- must be a fixed length of 750 bytes per record.
- Positions 749 and 750 of each record have been reserved for use as carriage return / line feed (CR/LF) characters, if applicable.
- A descriptive filename may be used. For example, if you are filing a 1099-NEC for the tax year 2020 you may name it 20201099NEC, or 1099NEC20.
- A drive will not contain multiple files. A file may have only ONE Transmitter "T" Record. Delimiter-
- character commas (,) must not be used.
- For security purpose you may encrypt the file. Inform the CNMI Division of Revenue and Taxation office about the encrypted file and the contact person responsible for retrieving the password.

Failure to comply with instructions and specifications may result in media being returned for replacement.

The CNMI Division of Revenue & Taxation encourages transmitters to use newly formatted drives or discs when preparing files. If extraneous data follows the End of Transmission "F" Record, the file may be returned for replacement. Drives found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

Drives or discs found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

PART 2 - FORM 1099-NEC

Filing The Transmitter "T" Record
The Payer "A" Record
The Payee "B"
Record
The Payee "B" Record for Form 1099-NEC
The Payer End "C" Record
The Transmitter End "F" Record

OVERVIEW OF 1099-NEC

A single file is constructed of records of various data formats for electronic filing of Forms 1099-NEC. The specifications for this file are taken from the IRS Publication 1220, although the CNMI Division of Revenue & Taxation has implemented a subset of the specifications.

All records, regardless of format, are a fixed length of 750 positions.

The various records that comprise the electronic filing occur in a specific order, as follows:

Record Type	Description
Transmitter "T" Record	This record is identified by a "**T**" in the first position of the record, and must be the first record in the file. This record cannot occur anywhere else in the file. If it is not the first record, or if more than one Transmitter "T" Record exists, the file is considered to be in error.
Payer "A" Record	This record is identified by an "**A**" in the first position of the record, and must precede Payee "B" Records in the file. This record may only occur after the Transmitter "T" Record, or after a Payer End "C" Record.
Payee "B" Record	This record is identified by a "**B**" in the first position of the record. One of these records must exist for each payee for which you are filing a 1099-NEC. The specific type of Payee "B" Record is defined in the preceding Payer "A" Record.
Payer End "C" Record	This record is identified by a "**C**" in the first position of the record. This record follows a set of Payee "B" Record(s), and indicates the end of a specific type of filings for a specific payer. This record may be followed by either another Payer "A" Record or a Transmitter End "F" Record.
Transmitter End "F" Record	This record is identified by an "**F**" in the first position of the record, and must be the last record in the file.

THE TRANSMITTER "T" RECORD

The Transmitter "T" Record identifies the entity transmitting the electronic media file and contains information that is supplied on the Form 4804, Transmittal of Information Returns Electronically. The Transmitter "T" Record has been created to facilitate current electronic processing of information returns at the CNMI Division of Revenue & Taxation.

The Transmitter "T" Record is the first record on each file and is followed by a Payer "A" Record. A file will be returned to the transmitter for replacement if the Transmitter "T" Record is not present.

No money or payment amounts are reported in the Transmitter "T" Record.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

All records must be a fixed length of 750 positions.

The Transmitter "T" Record must be followed by the Payer "A" Record, which must be followed with Payee "B" Records. However, the initial record on each file must be a Transmitter "T" Record.

All alpha characters entered in the Transmitter "T" Record may be uppercase or mixed case.

The Transmitter "T" Record Table

Field	Data Type	Position	Length	Dec	Description and Remarks
Record Type	A	1	1		Required. Enter "T."
Payment Year	S	2	4	4	Required. Enter the applicable Tax Year "20xx"
Prior Year Data	A	6	1		Required. Enter "P" only if reporting prior year data; otherwise enter blank.
Transmitter TIN	S	7	9	9	Required. Enter the transmitter's nine-digit Tax Identification Number. May be an EIN, SSN or CNMI TIN.
Transmitter Control Code	A	16	5		Not used. Leave blank.
Replacement Alpha	A	21	2		Not used. Leave blank.
Blank 1	A	23	5		Not used. Leave blank.
Test File	A	28	1		Enter "T" if this is a test file; otherwise, enter a blank.
Foreign Entity	A	29	1		Enter a "1" (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
Transmitter Name	A	30	40		Required. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify and fill unused positions with blanks.
Transmitter Name Continued	A	70	40		Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.
Company Name	A	110	40		Required. Enter the name of the company to appear with the address where correspondence should be sent or media should be returned due to processing problems.
Company Name Continued	A	150	40		Optional. Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems.
Company Address	A	190	40		Required. Enter the mailing address where correspondence should be sent or media should be returned in the event Rev & Tax is unable to process.
Company City	A	230	40		Required. Enter the city, town, or post office where correspondence should be sent or media should be returned in the event Rev & Tax is unable to process.
Company State	A	270	2		Required. Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in **Appendix A - State Abbreviation Codes**.
Company Zip Code	A	272	9		Required. Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks
Blank 2	A	281	15		Not used. Leave blank.
Payee Record Count	S	296	8	8	Required. Enter the total number of Payee "B" Records reported in the file. Right justify information and fill unused positions with zeros.
Contact Name	A	304	40		Required. Enter the name of the person to be contacted if Rev & Tax encounters problems with the file or transmission.
Contact Phone Number	A	344	15		Required. Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks.

Electronic Tape File Indicator	A	359	2		Not used. Leave blank.
Replacement File Name	A	361	15		Not used. Leave blank.
Vendor Indicator	A	376	1		Required. Enter the appropriate code to indicate if your software was provided by a vendor or produced in-house: "V" if your software was purchased from a vendor or other outside source, or "I" if your software was produced in-house.
Vendor Name	A	377	40		Optional. Enter the name of the company from whom you purchased your software.
Vendor Address	A	417	40		Optional. Enter the mailing address.
Vendor City	A	457	40		Optional. Enter the city, town, or post office.
Vendor State	A	497	2		Optional. Enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state abbreviation codes in **Appendix A - State Abbreviation Codes**.
Vendor Zip	A	499	9		Optional. Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks
Software Contact Name	A	508	40		Required. Enter the name of the person who can be contacted concerning any software questions.
Software Contact Phone	A	548	15		Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. Left-justify information and fill unused positions with blanks.
Software Contact Email	A	563	40		Required. Enter the email address of the person to contact concerning software questions.
Blank 3	A	603	146		Not used. Leave blank.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

The Payer "A" Record

The Payer "A" Record identifies the institution or person making payments. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic files. The Payer "A" Record also provides parameters for the succeeding Payee "B" Records. Revenue & Taxation computer programs rely on the absolute relationship between the parameters and data fields in the "A" Record and the data fields in the Payee "B" Records to which they apply.

The number of Payer "A" Records depends on the number of payers and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one Payer "A" Record if submitted on the same file.

Do not submit separate Payer "A" Records for each payment amount being reported. For example, if a payer is filing Form 1099-NEC to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one Payer "A" Record, not three separate Payer "A" Records. For Payee "B" Records that do not contain payment amounts for all three amount codes, enter zeros for those which have no payment to be reported.

The second record on the file must be a Payer "A" Record. A transmitter may include Payee "B" Records for more than one payer on a media. However, each group of Payee "B" Records must be preceded by a Payer "A" Record and followed by a Payer End "C" Record. A single media may contain different types of returns but the types of returns must not be intermingled. A separate Payer "A" Record is required for each payer and each type of return being reported.

All records must be a fixed length of 750 positions.

All alpha characters entered in the Payer "A" Record may be uppercase or mixed case.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

The Payer "A" Record Table

Field	Data Type	Position	Length	Dec	Description and remarks
Record Type	A	1	1		Required. Enter "A."
Payment Year	S	2	4	4	Required. Enter the applicable Tax Year "20xx"
Blank 1	A	6	6		Not used. Leave blank.
Payer TIN	S	12	9	9	Required. Must be the valid nine-digit Taxpayer Identification Number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect TIN.
Name Control	A	21	4		Use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters.
Last Filing	A	25	1		Enter a "1" (one) if this is the last year the payer will file; otherwise, enter blank. Use this indicator if the payer will not be filing information returns under this payer name and TIN in the future, either electronically, electronically, or on paper.
Type of TIN	A	26	1		This field is used to identify the type of Taxpayer Identification Number (TIN). Enter the appropriate code from the following table: **Code** / **TIN Type** 1 EIN — A business, organization, sole proprietor, or other entity. 4 QI-EIN — Qualified Intermediary entity 2 SSN — An individual, including a sole proprietor or 2 ITIN — An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or 2 ATIN — An adopted individual prior to the assignment of a social security number. Blank N/A — If the type of TIN cannot be determined, enter a blank.
Type of Return	A	27	1		Required. Enter the appropriate code as follows to indicate the type of Payee "B" Records that will follow this Payer "A" Record: **Type of Return Code** 1099-NEC – N.

Amount Codes	A	28	12		Required. Enter the appropriate amount codes for the type of return being reported. See **Figure1 - Amount Codes by Filing** on the following page for a complete list of Amount Codes. For each amount code entered in this field, a corresponding payment amount must appear in the Payee "B" Record. For example, if position 27 of the Payer "A" Record is "A" (for 1099-NEC) and positions 28 through39 are "123ooooooooo" ("o" denotes a blank), this indicates the payer is reporting any or all three payment amounts (123) in all of the following "B" Records, as follows: • The first payment amount field is Federal Income Tax Withheld • The second payment amount field is State Income Tax Withheld • The third payment amount field State Income • The fourth through twelve amount fields are zero
Blank 2	A	40	8		Not used. Leave blank.
Original File	A	48	1		Required for original files only. Enter "1" (one) if Indicator the information is original data. Otherwise, enter a blank.
Replacement File	A	49	1		Required for replacement files only. Enter "1" (one) if the purpose of this file is to replace a file that Rev & Tax returned to the transmitter due to errors encountered in processing. Otherwise, enter a blank.
Correction File	A	50	1		Required for correction files only. Enter "1" (one) if the purpose of this file is to correct information which was previously submitted to Rev & Tax, was processed, but contained erroneous information. Do not submit original information as corrections. Any filing that was inadvertently omitted from a file must be submitted as original. Otherwise, enter a blank.
Blank 3	A	51	1		Not used. Leave blank.
Foreign Entity	A	52	1		Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U. S. resident. If the payer is not a foreign entity, enter a blank.
1st Payer Name	A	53	40		Required. Enter the name of the payer whose TIN appears on the Payer "A" Record. Any extraneous information must be deleted. Left-justify information, and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Line Field.)
2nd Payer Name	A	93	40		If the Transfer (or Paying) Agent Indicator (position Payer Name 133) contains a "1" (one), this field must contain the Line name of the transfer (or paying) agent. If the indicator contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify information and fill unused positions with blanks.
Transfer Agent	A	133	1		Required. Identifies the entity in the Second Payer Agent Name Line Field. Enter "1" (one) if the entity in the Second Payer Name Line Field is the transfer (or paying) agent. Otherwise, enter "0" (zero).

Payer Address	A	134	40		Required. If the Transfer Agent Indicator in position 133 is a "1" (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the actual shipping address of the payer. The street address should include number, street, apartment, or suite number (or P. O. Box if mail is not delivered to street address). Left-justify information, and fill unused positions with blanks.
Payer City	A	174	40		Required. If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field.
Payer State	A	214	2		Required. Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in **Appendix A - State Abbreviation Codes**.
Payer Zip Code	A	216	9		Required. Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Entity Indicator, located in Field Position 52 of the Payer "A" Record.
Payer Phone Number	A	225	15		Enter the payer's phone number and extension.
Additional address line	A	240	40		Used for Payer additional address line. Leave blanks if none.
Payer State Tax ID	S	280	9		Enter the State Tax ID where withholdings are made. Leave blanks if none.
Payer Name of State	A	289	40		Enter the Name of the US state. Leave blanks if none.
Blank 4	A	329	420		Not used. Leave blank.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

Amount Codes by Filing Table

Form	Amount Code	Amount Type
1099-NEC	1	Federal Income Tax Withheld
	2	State Income Tax Withheld
	3	State Income

The Payee "B" Record

The Payee "B" Record contains the payment information from the information returns. When filing information returns, the format for the Payee "B" Record will remain constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

In the Payer "A" Record, the amount codes that appear in field positions 28 through 39 will be left- justified and filled with blanks. See Amount Codes by Filing Table for a complete list of Amount Codes. In the Payee "B" Record, the filer must allow for all twelve Payment Amount Fields. For those fields not used, enter "0s" (zeros). For example, a payer reporting on Form 1099-NEC should enter "N" in field position 27 of the Payer "A" Record, Type of Return. If reporting payments for Amount Codes 1, 2, and 3, the payer would report field positions 28 through 39 of the "A" Record as "123oooooooooo" (In this example, "o" denotes a blank.) In the Payee "B" Record: Positions 55 through 66 for Payment Amount 1 will represent Federal income tax withheld. Positions 67-78 for Payment Amount 2 will represent State income tax withheld. Positions 79-90 for Payment Amount 3 will be State income. Positions 91-102 for Payment Amount 4 will be "0's" (zeros). Positions 103-126 for Payment Amounts 5 and 6 will be "0's" (zeros). Positions 127-138 for Payment Amount 7 will be "0's" (zeros). Positions 139-162 for Payment Amounts 8 and 9 will be "0's" (zeros). Positions 163-174 for Payment Amount A will be "0's" (zeros). Positions 175-186 for Payment Amount B will be "0's" (zeros). Positions 187-198 for Payment Amount C will be "0's" (zeros).

The following specifications include a field in the Payee "B" Record called "Name Control" in which the first four characters of the payee's surname are to be entered by the filer. If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

All records must be a fixed length of 750 positions.

A field is also provided in these specifications for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. The CNMI Division of Revenue & Taxation does not use the data provided in the Special Data Entries Field; therefore, the CNMI Division of Revenue & Taxation programs do not check the content or format of the data entered in this field. It is the filer's option to use the Special Data Entry Field. This field will not affect the processing of the Payee "B" Records.

Following the Special Data Entries Field in the Payee "B" Record, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. These fields are for the convenience of the filers. The information will not be used by the CNMI Division of Revenue & Taxation.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars must appear as "000000001000" in the payment amount field.

The CNMI Division of Revenue & Taxation strongly encourages transmitters to review the data for accuracy before submission to prevent issuance of erroneous notices. Transmitters should be especially careful that the names, TINs, account numbers, types of income, and income amounts are correct.

The Payee "B" Record Table

Field	Data Type	Position	Length	Dec	Description and remarks
Record Type	A	1	1		Required. Enter "B."
Payment Year	S	2	4	4	Required. Enter the applicable Tax Year "20xx"
Corrected Return	A	6	1		Required for corrections only. Indicates a corrected return, as follows: **Code Definition** 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. Blank If this is not a return being submitted to correct information already processed by Revenue & Taxation.
Name Control	A	7	4		If determinable, enter the first four characters of the surname of the person whose TIN is being reported in on the Payee "B" Record; otherwise, enter blanks. This usually is the payee. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered part of the surname, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship use the name of the owner to create the name control and report the owner's name in positions 248 – 287, First Payer Name Line.
Type of TIN	A	11	1		This field is used to identify the type of Taxpayer Identification Number (TIN) in positions 12-20. Enter the appropriate code from the following table: **Code TIN Type** 1 EIN A business, organization, sole-proprietor, or other entity. 4 QI-EIN Qualified Intermediary foreign entity 2 SSN An individual, including a sole proprietor or 2 ITIN An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or 2 ATIN An adopted individual prior to the assignment of a social security number Blank = N/A If the type of TIN cannot be determined, enter a blank.
Payee TIN	S	12	9	9	Required. Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, EIN or QI-EIN). If an Identification number has been applied for but not received, enter blanks. Do not enter hyphens or alpha (TIN) characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.

Payee Account Number	A	21	20		Enter any number assigned by the payer to the payee/Recipient (e.g., checking or savings account number). Filers are encouraged to use this field. This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique. This information is particularly useful when corrections are filed. Do not define data in this field in packed decimal format. If fewer than twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks.	
Payer Office Code	A	41	4		Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information return.	
Blank 1	A	45	10		Not used. Leave blank.	
Payment Amount 1	S	55	12	12.2	If Filing is: 1099-NEC	Payment amount is: Federal Income Tax Withheld
Payment Amount 2	S	67	12	12.2	If Filing is: 1099-NEC	Payment amount is: State Income Tax Withheld
Payment Amount 3	S	79	12	12.2	If Fi1099-NEC ling is: 1099-NEC	Payment amount is: State Income
Payment Amount 4	S	91	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount 5	S	103	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount 6	S	115	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount 7	S	127	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount 8	S	139	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount 9	S	151	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount A	S	163	12	12.2	If filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount B	S	175	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Payment Amount C	S	187	12	12.2	If Filing is: 1099-NEC	Payment amount is: Zeros
Reserved 1	A	199	48		Not used. Leave blank.	

Foreign Country	A	247	1		If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise, enter blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Line.
Payee Name or Recipient Name	A	248	40		Required. Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left-justify and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. The names of any other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present, preferably 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. Do not split words.
Payee Name Alternate	A	288	40		If there are multiple payees (e.g., partners, joint Name Line owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the Payee "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 Rev & Tax as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks. Fill with blanks if no entries are present for this field.
Entity Name Foreign Country or U.S. possession	A	328	40		1042-S- Name of entity where the payee or recipient receives Income. 1099-NEC: Name of foreign country or U.S. possession where the payee or recipient receives Income.
Payee Address or Recipient Address	A	368	40		Required. Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or P.O. Box if mail is not delivered to street address). Left-justify information and fill unused positions with blanks. This field must not contain any data other than the payee's mailing address.
Additional address line	A	408	40		Used for additional address line.
Payee City	A	448	40		Required. Enter the city, town, or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field.
Payee State	A	488	2		Required. Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in **Appendix A - State Abbreviation Codes**.
Payee Postal Code	A	490	9		Required. Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Entity Indicator, located in Field Position 247 of the Payee "B" Record.
Blank 2	A	499	45		Not used. Leave blank.

Payee Record Data	A	544	205		The contents of this portion of the Payee "B" Record are dependent upon the contents of the **Type of Return** field, position 27 of the Payer "A" Record. See the Payer A Record Table for more information on the **Type of Return** field. • If this record is for a 1099-NEC, see **The Payee "B" Record for Form 1099-NEC** on the next page for the contents of this are of the record.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

THE PAYEE "B" RECORD FOR FORM 1099-NEC Table

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page the Payer A Record Table for more information on the **Type of Return** field.

When the contents of the Type of Return field for the Payer "A" Record is "A", all following Payee "B" Records are 1099-NEC filings. Positions 544 through 748 of the Payee "B" Record for 1099-NEC filings are defined below.

Field	Data Type	Position	Length	Dec	Description and remarks
Payee "B" Record common format		1	543		The format of information for this portion of the Payee "B" Record is common for all types of Payee "B" Records. see T**he Payee "B" Record** beginning on page 30 for a description of the format of this portion of the record.
Second TIN Notice	A	544	1		Optional. Enter "2" to indicate notification by Rev & Tax twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
Blank 1	A	545	2		Not used. Leave blank.
Direct Sales	A	547	1		Enter a "1" (one) to indicate sales of $5,000 or more of consumer products to a person on a buy-sell, deposit commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank.
Blank 2	A	548	115		Not used. Leave blank.
Special Data Entries	A	663	60		This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
State Income Tax Withheld	S	723	12	12.2	State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Local Income Tax Withheld	S	735	12	12.2	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Combined Fed/State	A	747	2		Not used. Leave blank.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

THE PAYER END "C" RECORD

The Payer End "C" Record is a fixed record length of 750 positions. The control total fields are each 18 positions in length.

The Payer End "C" Record consists of the total number of payees and the totals of the payment amount fields filed by a given payer and/or a particular type of return. The Payer End "C" Record must be written after the last Payee "B" Record for each type of return for a given payer. For each Payer "A" Record and group of Payee "B" Records on the file, there must be a corresponding Payer End "C" Record.

In developing the Payer End "C" Record, for example, if a payer used Amount Codes 1, 3, and 6 in the Payer "A" Record, the totals from the Payee "B" Records would appear in Control Totals 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the Payer End "C" Record. In this example, positions 34-51, 70-105, and 124-231 would be zero filled. Positions 232-748 would be blank filled.

Payers/Transmitters should verify the accuracy of the totals since data with missing or incorrect Payer End "C" Record will be returned for replacement.

The Payer End "C" Record Table

Field	Data Type	Position	Length	Dec	Description and remarks
Record Type	A	1	1		Required. Enter "C."
Number of Payees	S	2	8	8	Required. Enter the total number of Payee "B" Records payees covered by the preceding Payer "A" Record. Right-justify information and fill unused positions with zeros.
Blank 1	A	10	6		Not used. Leave blank.
Control Total 1	S	16	18	18.2	
Control Total 2	S	34	18	18.2	
Control Total 3	S	52	18	18.2	
Control Total 4	S	70	18	18.2	
Control Total 5	S	88	18	18.2	
Control Total 6	S	106	18	18.2	Required. Accumulate totals of any payment amount fields in the Payee "B" Records into the appropriate control total fields of the Payer End "C" Record. Control totals must be right-justified and unused control total fields zero-filled. All control total fields are 18 positions in length.
Control Total 7	S	124	18	18.2	
Control Total 8	S	142	18	18.2	
Control Total 9	S	160	18	18.2	
Control Total A	S	178	18	18.2	
Control Total B	S	196	18	18.2	
Control Total C	S	214	18	18.2	
Blank 2	A	232	517		Not used. Leave blank.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

THE TRANSMITTER END "F" RECORD

The End of Transmission "F" Record is a fixed record length of 750 positions. The "F" Record is a summary of the number of payers in the entire file.

This record should be written after the last Payer End "C" Record of the entire file.

Table 5: The Transmitter End "F" Record

Field	Data Type	Position	Length	Dec	Description and remarks
Record Type	A	1	1		Required. Enter "F."
Number of Payers	S	2	8	8	Enter the total number of Payer "A" Records in the Payer "A" Records entire file (right justify and zero fill) or enter all zeros.
Zeros 1	S	10	21	21	Required. Enter all zeros.
Blank 1	A	31	718		Not used. Leave blank.
Record CR/LF	A	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

PART 5 - APPENDICES

Appendix A- Country Codes

The CNMI Division of Revenue & Taxation recognizes the following country abbreviation codes as valid:

Appendix A - Foreign country codes

The CNMI Division of Revenue & Taxation recognizes the following county abbreviation codes as valid:

Country Name	Country Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
American Samoa	AQ
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas	BF

Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR

Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Federated States of Micronesia	FM
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
The Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Holy See	VT

Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV

Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Mauritania	MR
Mauritius	MP
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Other Country	OC
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua-New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO

Puerto Rico	RQ
Qatar	QA
Romania	RO
Russia	RS
Rwanda	RW
Saint Barthelemy	TB
Saint Martin	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts and Nevis	SC
St. Lucia Island	ST
St. Pierre and Miquelon	SB
St. Vincent and the Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH

Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United States	US
United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands	VQ
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen (Aden)	YM
Zambia	ZA
Zimbabwe	ZI