Examples for Information Returns Intake System (IRIS) Assurance Testing System (ATS)

For Tax Year (TY) 2024 in Processing Year (PY) 2025 there are 34 forms that can be electronically filed using the IRIS Application to Application (A2A) intake method. These can be found in Table 1 listed below. The IRS requires testing for all IRIS Application to Application (A2A) software and a one-time communication test for all Transmitters/Issuers. You are required to pass IRIS ATS before you may transmit to the Production Environment. Test files must conform to the electronic filing specifications found in the current Schema Package.

Communication Test:

Transmitters must use approved software that has passed IRIS ATS to prepare and transmit information returns and they must complete an error-free communication test. The communication test is completed by creating a file with 1 transmission and 1 submission that includes 2 records. Refer to Publication 5719, *Information Returns Intake System (IRIS) Test Package for Information Returns*, for more details.

Reminder: Software Developers, who also have a Transmitter role, do not need to submit a communication test.

Software testing ensures that:

• Electronic return data meets IRS electronic filing specifications.
• Software Developers become familiar with the electronic filing systems through the submission of test data.

Note: Software testing is not an endorsement of the software by the IRS, or the quality of services provided by the Software Developer.

Software developer test files must include five submissions and each submission must include two records (10 records total). Please send at least one submission for each form type you are developing, repeating form types as needed for a total of five submission with two records each. To expedite the review process, please submit one transmission that includes five submissions.

A Combined Federal/State Filing Program (CF/SF) test record is required if you have stated in your application that your software will be participating in CF/SF Program. This record must include one of the states from Table 2 listed below. It can be included as one of the five required submissions. *It does not have to be included on every submission you submit.* The forms that are part of CF/SF Program are indicated with the 'CFSFElectionInd' element.

A Correction record is required if you have stated in your application that your software will support corrections. This will be a separate 6th submission, in addition to the required five submissions, for a total of 12 records. The correction must be submitted as a separate transmission and must include two records. Use the 'UniqueRecordId' from one of the accepted submissions to submit a correction.

Each Taxpayer Identification Number (TIN) within the IRIS ATS Environment will use a generic digit combination created by the filer that will begin with three zeros (Ex: 000-11-1111 or 00-0111111).

IRIS Schemas use "Issuer" to identify Payer/Filer and "Recipient" to identify Payee.

Submit each file as an original transmission until you receive an "Accepted" status.

Note: *This procedure is followed in the ATS Environment only*. In the Production Environment, if you receive a status other than "Accepted" you must file a correction or replacement.

Each submission must have a status of "Accepted" to pass ATS successfully. Refer to Publication 5719, *Information Returns Intake System (IRIS) Test Package for Information Returns*, for more details.

When all submissions required to be completed have an "Accepted" status, contact the Help Desk for a final review and promotion of your software package status and software Id from Test to Production. The IRS will not contact you unless there is an error on your ATS transmission. The change in status of your software Id serves as acceptance notification.

When contacting the Help Desk have the following:

- ✓ Receipt Ids
- ✓ Submission Id for CF/SF, if applicable
- ✓ Software Developer TCC
- ✓ Software Id
- ✓ Company Name
- ✓ Contact name, including position with company
- ✓ Phone number, best time to call, time zone
- ✓ Email address

You must contact the Help Desk at 1-866-937-4130. The Help Desk will assign an incident number which should be referenced for all your ATS review communications.

Table 1:

Form Examples

1097-BTC	1099-G *	1099-S
1098	1099-INT *	1099-SA
1098-C	1099-K *	1099-SB
1098-E	1099-LS	3921
1098-F	1099-LTC	3922
1098-Q	1099-MISC *	5498 *
1098-T	1099-NEC *	5498-ESA
1099-A	1099-OID *	5498-SA
1099-B *	1099-PATR *	W2-G
1099-C	1099-Q	Correction
1099-CAP	1099-QA	
1099-DIV *	1099-R *	

* These forms may be filed through the CF/SF Program. The IRS will forward these records to participating states for filers who have been approved for the program.

Table 2:

Participating States CF/SF Program

Alabama	Kansas	New Mexico
Arizona	Louisiana	North Carolina
Arkansas	Maine	North Dakota
California	Maryland	Ohio
Colorado	Massachusetts	Oklahoma
Connecticut	Michigan	Pennsylvania
Delaware	Minnesota	Rhode Island
District of Columbia	Mississippi	South Carolina
Georgia	Missouri	Wisconsin
Hawaii	Montana	
Idaho	Nebraska	
Indiana	New Jersey	

These are only samples of data to include for each form. You must also refer to the schema and business rules to ensure all requirements and conditions are met for an accepted submission.

1097-BTC

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Form 1097-BTC Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Form 1097-BTC Issuer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Bond Type

1098

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Recipient/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Recipient/Lender's TIN
Recipient	Payer's/Borrower's TIN
Recipient	Payer's/Borrower's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Recipient	Account Number

1098-C

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Donee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Donee's TIN
Recipient	Donor's TIN
Recipient	Donor's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
1	Date of Contribution
3	Vehicle or other identification number

1098-E

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Recipient's/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone umber
Issuer	Recipient's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street Address (including apt. no.) City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Student loan interest received by lender

1098-F

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone No.
Issuer	Filer's TIN
Recipient	Payer's TIN
Recipient	Payer's Name, Street Address (including apt. no.) City or Town, State or Province, Country, and ZIP or Foreign Postal Code
9	Code

1098-Q

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone no.
Issuer	Issuer's TIN
Recipient	Participant's TIN
Recipient	Participant's Name
Recipient	Street Address (including apt. no.), City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
3	Total Premiums
4	FMV of QLAC

1098-T

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Student's TIN
Recipient	Student's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Service Provider/Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN

1099-A

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Lender's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
6	Description of property

1099-B

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1a	Description of property
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-C

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Creditor's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.

Issuer	Creditor's TIN
Recipient	Debtor's TIN
Recipient	Debtor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
2	Amount of debt discharged
4	Debt Description
6	Identifiable event code

1099-CAP

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Shareholder's TIN
Recipient	Shareholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
2	Aggregate amount rec'd

1099-DIV

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-G

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same

	recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-INT

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-K

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Issuer	Filer Type and Transactions Reported Checkboxes
Recipient	Payee's TIN
Recipient	Payee's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	PSE's Name and Telephone Number
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
3	Number of payment transaction
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-LS

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Acquirer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Acquirer's TIN
Recipient	Payment Recipient's TIN

Recipient	Payment Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
1	Amount paid to payment recipient

1099-LTC

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Policyholder's TIN
Recipient	Policyholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
Recipient	Insured's TIN
Recipient	Insured's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal

1099-MISC

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN

Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-NEC

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-OID

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
7	Description
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-PATR

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-Q

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's/Trustee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's/Trustee's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution

1099-QA

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description

Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN

1099-R

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
7	Distribution codes – IRA/SEP/SIMPLE
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-S

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Transferor's TIN
Recipient	Transferor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Date of closing
3	Address (including city, state, and ZIP code) or legal description

1099-SA

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Trustee's/Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN

1	Gross distribution
3	Distribution code
5	HSA Archer MSA MA MSA

1099-SB

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	Seller's TIN
Recipient	Seller's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
2	Surrender amount

3921

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN

Entity Information or Line Number	Description
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Stock option granted date
2	Stock option exercised date
5	Number of Share Transferred

3922

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Stock option granted date
2	Stock option exercised date
6	Number of Share Transferred

5498

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Trustee's or Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Issuer	Trustee's or Issuer's TIN
Recipient	Participant's TIN

Recipient	Participant's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
13a	Postponed/late contribution
13c	Code
CF/SF	Note: For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income (not required per RLO - Local tax withheld?)

5498-ESA

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

5498-SA

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN

Entity Information or Line Number	Description
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
6	HSA Archer MSA MA MSA

W-2G

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Winners Name
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
2	Date won
3	Type of wager
13	State Abbreviation
15	State tax withheld

Correction

Note: The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Manifest	TransmissionTypeCd: "C"

Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	CorrectedInd: "1"
Recipient	PrevSubmittedRecRecipientGrp
Recipient	Include all fields from the original submission with at least one field corrected
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Form Specific	Line Numbers