

File Form 1099 with Vermont Through IRS CF/SF Program

You can simplify filing a Form 1099 with Vermont through the Combined Federal/State Filing (CF/SF) Program, which makes e-filing Form 1099 easier and more convenient for businesses. Through CF/SF, the IRS electronically forwards 1099 information returns (original and corrected) to participating states, including Vermont, eliminating the need to file 1099s separately with the state.

The following are Vermont's requirements for CF/SF 1099 filers:

1. Include your 15-character Vermont withholding tax account number in position (663-722) of the Payee "B" Record. This will ensure information returns will be directed to the Vermont Department of Taxes.

The number should look similar to this *example*: 4 3 0 **1 2 3 4 5 6 7 8 9** F 0 1
Federal ID Number

2. Electronically file the Annual Withholding Reconciliation (Form WH-434) with Vermont using the *VTW2eFile* site at <https://secure.vermont.gov/TAX/w2/wh434.php>.

The following information returns may be filed using the CF/SF Program following the IRS Publication 1220 format found at <http://www.irs.gov/pub/irs-pdf/p1220.pdf> (see page 17):

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

For additional assistance please contact a business tax examiner at (802) 828-2551, option #3

Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.

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