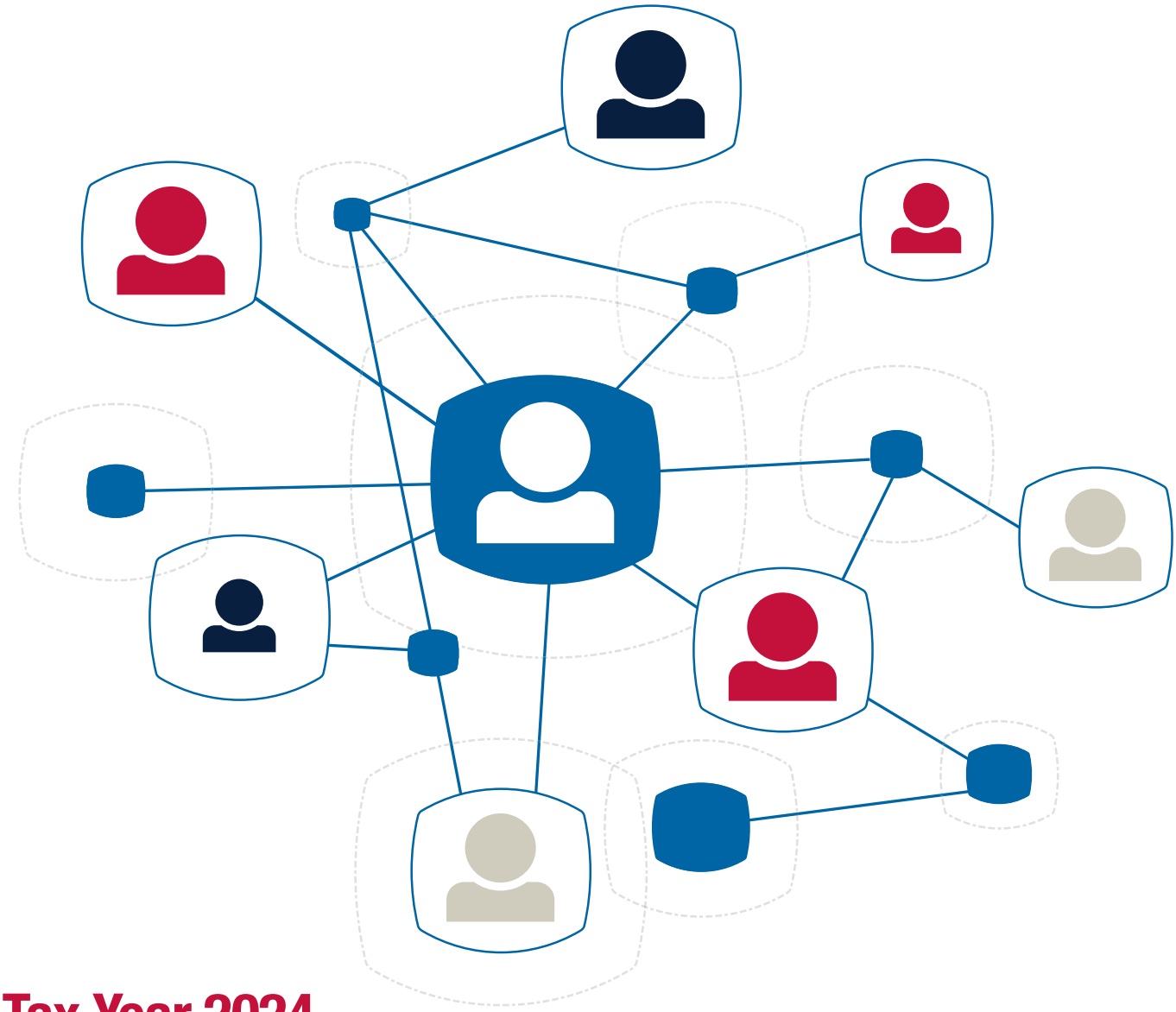
DIFSLA Handbook

Disclosure of Information to Federal, State, and Local Agencies



Tax Year 2024

(Run dates 07/2025 to 06/2026) **from the Information Returns Master File (IRMF)**
IRS DIFSLA Program Manager (213) 372-4274.

This document is intended for use by Federal, State and Local Officials for the purpose of obtaining federal tax information under IRC 6103(l)(7).

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Section 1. PURPOSE

01. The purpose of this handbook is to notify officers and employees of federal, state, and local agencies that administer certain programs of procedures for obtaining federal tax return information, hereafter referred to as FTI, from the Internal Revenue Service (IRS) through the DIFSLA program.

Section 2. BACKGROUND

01. Section 6103(l)(7)(B) of the Internal Revenue Code (IRC) authorizes the disclosure of FTI with respect to unearned income to any federal, state, or local agency administering certain programs as defined in Section 6103(l)(7)(D) that fall under the Social Security Act, the Food and Nutrition Act of 2008, Title 38 of the United States Code or certain Housing Assistance Programs. The information is to be disclosed only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of benefits under these programs.

02. The FTI will be extracted from the Information Return Master File (IRMF) File Treasury/Internal Revenue Service - System of Records Notice 22.061. This file contains information returns filed by payers of income such as dividends, interest and retirement income as reported on Forms 1099 and other forms identified in Attachment 4 of this publication. The information will be extracted on a monthly basis, except January, using identifying information submitted via IRS approved secure file transfer method by the requester, also referred to as the trading partner. The FTI will likewise be transmitted back to the trading partner via IRS approved secure file transfer method.

03. The program to extract the information from the IRMF has been in operation since July 1, 1985. FTI for Tax Year (TY) 2024 will be available July 2025 through June 2026.

Section 3. AUTHORITY

01. Section 6103(l)(7)(B) of the IRC requires the IRS, upon written request, to disclose FTI with respect to unearned income to any federal, state, or local agency administering a program listed in subparagraph (D):

    1) A state program funded under Part A of Title IV of the Social Security Act;

    2) Medical assistance provided under a state plan approved under Title XIX of the Social Security Act or subsidies provided under Section 1860D-14 of such act;

    3) Supplemental Security Income benefits provided under Title XVI of the Social Security Act, and federally administered supplementary payments of the type described in Section 1616(a) of such Act (including payments pursuant to an agreement entered into under Section 212(a) of Public Law 93 66);

    4) Any benefits provided under a state plan approved under Titles I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

    5) Unemployment compensation provided under a state law described in Section 3304 of this title.

6) Assistance provided under the Food and Nutrition Act of 2008;

7) State administered supplementary payments of the type described in Section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under Section 212(a) of Public Law 93 66);

8) a) Needs-based pensions provided under United States Code (USC) Title 38, Chapter 15 or under any other law administered by the Secretary of Veterans Affairs;

b) Parents' dependency and indemnity compensation provided under USC Title 38, Section 1315;

c) Health-care services furnished under USC Title 38 Sections 1710(a)(2)(G), 1710(a)(3), and 1710(b);

d) Compensation paid under USC Title 38, Chapter 11 at the 100 percent rate based solely on unemployability and without regard to the fact that the disability or disabilities are not rated as 100 percent disabling under the rating schedule; and

9) Any housing assistance program administered by the Department of Housing and Urban Development that involves initial and periodic review of an applicant's or participant's income, except that FTI may be disclosed under this clause only upon written request by the Secretary of Housing and Urban Development and only for the use by officers and employees of the Department of Housing and Urban Development with respect to applicants for and participants in such programs.

02. FTI may be disclosed by the IRS only for the purposes of, and to the extent necessary in, determining eligibility for or the correct amount of benefits under the aforementioned programs. **The Federal statute does not allow disclosures of the unearned income information as well as wage information (received from the Social Security Administration) to contractors, Indian Tribes or Tribal organizations, or to other state agencies. An agency's computer matching agreement provides confirmation that the agency will fully comply with this disclosure restriction.**

Section 4. DEFINITIONS

DIFSLA: Disclosure of Information to Federal, State and Local Agencies is the name of the extract program developed (pursuant to IRC 6103(l)(7)(B)) to provide unearned income information from IRS. Also the internal file name for all input files.

DD File: Input file unprocessed. File submitted by agency does not meet the format requirements or the number of records in error equal more than 5% of the total record count. It is returned to agency unprocessed.

D3 File: Invalid request file. This file contains records in error that equal less than 5% of the total record count and/or records that were run against the DM1-NAP file that failed to match Primary TIN and Name Control.

D9 File: Information file.

EBCDIC:	Extended Binary Coded Decimal Interchange.
ECC-MTB:	Enterprise Computing Center - Martinsburg.
EIN:	Employer Identification Number which has been assigned by the Internal Revenue Service to the reporting entity.
File:	For the purpose of this document, a file consists of all input and output data.
FTI:	Federal Tax Return Information.
Input File:	Data records submitted by an agency.
IRC or Code:	Internal Revenue Code.
IRMF:	Information Return Master File. Treasury/Internal Revenue Service 22.061.
Name Control:	First four characters of the individual's last name.
NAP DM1 File:	IRS file of all validly issued SSNs and their related name controls.
Output File:	Data provided to the requesting agency by IRS including the DD (unprocessed input), D3 (Invalid Requests) and D9 (Information Requests).
Payee:	Person(s) or organization(s) receiving payments from the reporting entity or for whom an information return must be filed.
Payer:	Person or organization, including paying agent, making payments or is otherwise required to issue an information return.
SDT:	Secure Data Transfer.
SSA:	Social Security Administration.
SSN:	Social Security Number assigned by SSA.
SLFT B2B:	Secure Large File Transfer Business to Business.
TIN:	Taxpayer Identification Number which may be either an EIN or SSN.
USC:	United States Code.

Section 5. APPLICATION FOR INCLUSION IN PROGRAM

01. The state or local agencies that participate in this program will use IRS approved secure file transmission method to send and receive data to and from IRS. Disclosures by IRS will be made on a reimbursable basis only.

02. Agencies wishing to participate in the program must execute a computer matching agreement with the IRS. Please contact:

    Klaudia Villegas, DIFSLA Program Manager
    IRS - Office of Privacy, Governmental Liaison, Disclosure and Safeguards
    300 North Los Angeles St
    Los Angeles, CA 90012
    Klaudia.K.Villegas@irs.gov

Section 6. COMPUTER MATCHING AGREEMENTS

01. The computer matching agreement, in accordance with Section 552a(o) of the Privacy Act of 1974, as amended, will have the following information:

    1) the purpose and legal authority for conducting the matching program;

    2) justification for the matching program and anticipated results;

    3) description of the records to be matched;

    4) projected starting and completion dates of the matching program;

    5) procedures for providing notice to individuals that information provided by them may be subject to verification through matching programs;

    6) procedures for verifying information produced in matching programs;

    7) procedures for the retention and timely destruction of identifiable records created by the recipient agency in the matching program;

    8) procedures for ensuring the administrative, technical, and physical security of the records matched and the results of such programs;

    9) prohibitions on duplication and disclosure of records;

    10) procedures governing the use by a recipient agency of records provided in the matching program including return or destruction of records;

    11) information on assessments made regarding the accuracy of the records used in the matching program, if available;

    12) statement that the Comptroller General may have access to all records of a recipient agency necessary in order to monitor or verify compliance with the agreement;

    13) a cost-benefit analysis that details the requesting agency's anticipated benefit as a result of the matching program; and

    14) as appropriate, provide samples of applicable agency notices.

02. The requesting agency will be provided the computer matching agreement for signature by the agency head or other delegated official authorized to request data. Once signed by that agency, please e-mail the signed/scanned documents to:

    Klaudia Villegas, DIFSLA Program Manager
    IRS - Office of Privacy, Governmental Liaison, Disclosure and Safeguards
    300 North Los Angeles St
    Los Angeles, CA 90012
    Klaudia.K.Villegas@irs.gov

03. The requesting agency will provide a cost-benefit analysis and a sample of the agency's notice(s) used to inform individuals applying for and receiving benefits that the computer matching program is being conducted.

04. After receiving the signed agreements from the requesting agency, the IRS will review the agreements and obtain the signature of its approving official and the approval of the Department of Treasury Data Integrity Board. The IRS then provides notice of the agreement to the Office of Management and Budget (OMB) and the appropriate Congressional Committees and publishes notice of the agreement in the Federal Register for the time periods prescribed by OMB Circular A-108. Following notifications, a copy of the signed matching agreement will be returned to the requesting agency.

05. The agreement will remain in effect for a period not to exceed 18 months and may be renewed for an additional 12 months.

Section 7. REIMBURSABLE AGREEMENT

01. All work done by the IRS under this computer matching program will be performed on a cost reimbursable basis. In general, non-government agencies as defined in IRS' Chief Financial Officer's Guidelines must pay in advance at the beginning of each Federal Fiscal Year. State and local government agencies are defined as non-federal entities. Federal agencies will be billed at least monthly.

02. In addition to the computer matching agreement, the IRS will prepare an original Form 14417, Reimbursable Agreement – Non – Federal Entities or Forms 7600A and B Interagency Agreement (IAA)-Agreement Between Federal Agencies, upon receipt of and approval of an application from an agency. The requesting agency will receive an electronic Reimbursable Agreement. The requesting agency will complete the Reimbursable Agreement in accordance with accompanying instructions. Agencies must provide their Employer Identification Number (EIN) and Data Universal Number System (DUNS) number which may also be referred to as a Taxpayer Identification Number (TIN), in the space provided. Federal agencies must also provide their Agency Location Code (ALC).

03. When IRS receives the signed documents from the agency, the agency will be assigned an agency code, agency abbreviation and customer number (used by IRS Accounting Section) to be used when making requests.

04. Upon receipt of the signed Computer Matching Agreement, signed Form 14417 or Form 7600 A and B, payment and approved Safeguard Security Report (SSR), the agency may begin requesting FTI.

05. Agencies need not submit their entire database of current applicants on a monthly basis, yet should submit it once a year only to verify income most recently received, and should, on a monthly basis, only submit new applicants for that monthly period to eliminate unnecessary costs.

Section 8. SAFEGUARDS AND RECORD KEEPING REQUIREMENTS

01. All FTI obtained under Section 6103(l)(7) of the Code namely, information received from the IRS and the Social Security Administration is subject to safeguarding, record keeping, and reporting requirements of Section 6103(p)(4) of the Code. Information on the implementation of these statutory requirements may be found in IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies (as revised). The internet address is **www.irs.gov**. Search for the keyword "Safeguards". FTI does not lose its character as FTI simply because the accuracy of the data has been "verified" by a third party. Rather, agencies should look to the source of the data as the determinant of whether information must be treated as FTI. If the IRS has provided data from its records, then the data is FTI. If a third party provides data from their records, the data provided is not considered to be FTI. The third party cannot simply attest to the accuracy of the data submitted, but must provide data from their own records in order for the data to be considered "independently verified" and thus not subject to the safeguard requirements. Since FTI must be safeguarded in accordance with the provisions of Section 6103(p)(4) of the Code, it is necessary to accurately categorize the information as to its source.

02. If the FTI becomes a part of the agency's case file regarding a specific taxpayer, because physical separation is impractical, the entire case file must be safeguarded. These files should be clearly labeled to indicate that FTI is included and care should be taken to remove all such FTI, when appropriate, to preclude access by unauthorized persons.

03. All computers and computer systems which process, store, or transmit FTI must meet or exceed standards identified in IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies (as revised).

04. Each agency receiving FTI pursuant to Section 6103(l)(7) of the Code must submit a Safeguard Security Report (SSR) at least 90 days prior to the initial scheduled receipt of FTI and must be current with their SSR filing requirement at the time of agreement Reestablishments/Renewals.The most current template may be requested by sending an e-mail to **SafeguardReports@irs.gov**. The SSR shall detail the security afforded to the FTI, the individuals who may request and have access to the FTI, the flow of the FTI once the agency has received it, as well as other information which will give a comprehensive picture of the need for, the use of, and the disposal of the FTI. IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies (as revised), gives additional information about the SSR and may be obtained by sending an e-mail to **SafeguardReports@irs.gov**, or by visiting **http://www.irs.gov**, search keyword: Safeguards.

05. The agency must update and submit the SSR annually to encompass any changes that impact the protection of FTI. Example changes include but are not limited to:

    - Newly established, re-established, and renewed data exchange agreements;
    - New computer equipment, systems, or applications (hardware or software);
    - New facilities; and
    - Organizational changes, such as moving IT operations to a consolidated data center from an embedded IT operation

The following information must be updated in the SSR to reflect updates or changes regarding the agency or regarding safeguarding procedures within the reporting period:

- Changes to information or procedures previously reported
- Current annual period safeguard activities
- Planned actions affecting safeguard procedures

SSR Update Submission Date

The SSR submission and all associated attachments must be sent annually to identify changes to safeguarding procedures, including:

- Submission due dates are defined according to geographic locations or if the organization is a federal agency.
- The annual update portion of the SSR should include a description of updates or changes that have occurred during the applicable reporting period.

SSR Due Dates

	Reporting Period	SSR Due
Federal Agencies		
All Federal Agencies	January 1 through December 31	January 31
All State Agencies and Territories		
AK, AL, AR, AS, AZ, CA	February 1 through January 31	February 28
MP, CO CT DC, DE, FL, GA	March 1 through February 28	March 31
GU, HI, IA, ID, IL, IN, KS	April 1 through March 31	April 30
KY, LA, MA, MD, ME, MI	May 1 through April 30	May 30
MN, MO, MS, MT, NE	June 1 through May 31	June 30
NC, NH, NJ, NM, NV, NY	July 1 through June 30	July 31
ND, OH, OK, OR	August 1 through July 31	August 31
PA, PR, RI, SC, SD, TN	September 1 through August 31	September 30
TX, UT, VA, VI, VT, WA	October 1 through September 30	October 31
WI, WV, WY	November 1 through October 31	November 30

06. Pursuant to Section 6103(p)(4) of the Code, the IRS has the authority to ensure compliance with applicable laws and regulations through the conduct of safeguard reviews of all recipient agencies at the federal, state, and local levels.

07. Procedures for submitting Safeguards Report files using IRS approved secure file transfer method are detailed in Publication 1075 and summarized in Attachment 5 of this publication.

Section 9. LIMITATIONS

01. The FTI provided by the IRS will be used by the agency only to determine eligibility for, or the correct amount of, benefits under these programs. The agencies may not use the FTI in any manner or for any purpose not consistent with that authorized use under Section 6103(l)(7) of the Code. Any secondary use is specifically prohibited and may subject offending officials to the imposition of criminal and/or civil penalties. **FTI cannot be disclosed to contractors; see Section 3. Authority.**

02. The Secretary shall disclose FTI only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of, benefits programs listed in Section 3 of this document. Agencies which receive FTI pursuant to Section 6103(l)(7) of the Code may not reduce, suspend, terminate or deny aid or benefits until the agency has taken steps to independently verify the information, as provided for by the Section 552a(p) of the Privacy Act of 1974, as amended. (See Section 801 for additional guidance in this area.)

03. Access to FTI must be restricted to the agency employees whose duties require access for the purpose for which the disclosure to the agency was made. The agency must evaluate which employees require such access before the FTI is disclosed. An employee may need to know some information, however, it does not mean that the employee needs to know all the FTI provided to the agency. Access must be strictly limited and FTI must be separated so an employee only sees what he or she needs to know. FTI must be kept separate from other information to avoid commingling that may allow individuals access to information they do not need to know. **Section 6103(l)(7) of the Code does not allow recipient agencies to disclose FTI to contractors, Native American Tribal Governments or other State agencies.**

04. The agency will strictly follow the safeguards required by the IRS in protecting FTI. Safeguard standards prescribed in IRS Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies,* must be followed.

05. Officers and employees of federal, state, and local agencies who are entitled to access FTI must not access it except to the extent necessary to achieve the purpose of the match and must not disclose this FTI to any other officer or employee within the agency whose official duties do not require this FTI to determine eligibility for, or the correct amount of, benefits for the programs specified in their matching agreement.

06. Officers and employees of federal, state, and local agencies who inspect or disclose FTI in a manner not authorized by Section 6103(l)(7) of the Code are subject to the criminal and civil penalty provisions of Sections 7213 and 7213A of the Code, and of 18 USC Section 1030(a)(2). In addition, federal agencies and state employees could be required to defend a civil damages action under Section 7431 of the Code.

07. Willful, unauthorized inspections or disclosures of FTI must be reported to the IRS Office of Safeguards within 24 hours of identification of an incident potentially involving FTI, following procedures, including IRS Office of Safeguards contact information, outlined in IRS Publication 1075.

08. Agencies receiving FTI must immediately notify the IRS DIFSLA Project Manager if they receive FTI beyond that which is normally released to them under the DIFSLA program.

Section 10. INPUT FILE

01. Each agency must submit an input file to receive information from the IRS. IRS will only accept state input files via IRS approved secure file transmission method.

    Note: The information for a tax year is available from July to June. The query of the same subject will produce the same results during that 12-month period. Therefore, it is not necessary to submit the entire database of clients every month since the information in the database will produce the same results. Accordingly, some state agencies submit the lists of new clients monthly and their entire database on an annual basis. Other agencies choose to submit their requests once per year. Please take this into consideration when determining your submission schedule. If you have any questions contact (801) 620-6458.

    - Incoming request file name must be in the following format: AA123DIFSLAyyyycc.txt, AA = state abbreviation, 123 = agency number, yyyy = tax processing year, and cc = cycle.
    - See Section 11 for control file naming convention.

02. Shown below is the Record Layout for Input/Tickler Files. The file is 134 characters:

Field Positions	Field Name/Description	Field Length
1-3	**Agency Code – Three digit number. See Attachment #3** REQUIRED. This identifies the agency that originated the request. The three digit number is assigned by the IRS when a formal application is approved. Please see Attachment 3 for your agency code.	3
4	**Filler** REQUIRED. Blank fill this position.	1
5-7	**Tax Year Code** REQUIRED. Enter “F01” into these positions (numeric zero not an alpha 0).	3
8-17	**Filler** REQUIRED. Blank fill these positions.	10

Field Positions	Field Name/Description	Field Length
18	**New Record Indicator** REQUIRED. Enter “N” into this position.	1
19	**Request Type** REQUIRED. Enter “E” into this position	1
20-21	**Document Type** REQUIRED. Enter “99” into these positions	2
22	**Primary TIN Validity Indicator** REQUIRED. Enter “0” (zero) into this position.	1
23	**Secondary TIN Validity Indicator** REQUIRED. Enter “0” (zero) into this position.	1
24-32	**Primary TIN** REQUIRED. Enter the SSN of the requested individual. This field must be ALL NUMERICS.	9
33	**Filler** REQUIRED. Insert a blank into this position.	1
34-42	**Secondary TIN** REQUIRED. Enter the SSN of the individual’s spouse. This field must be ALL NUMERICS, if present. Otherwise, zero fill. IRS does not provide any matching data on this SSN.	9
43-49	**Assistance Codes** REQUIRED. Enter the code(s) for the assistance program(s) requesting information. Left justify and blank fill. This code represents the program(s) requesting return information. The field may contain up to seven codes. Federal agencies requesting information for quality control purposes should use code 9 plus the code representing the assistance program being monitored. 1 = a State program funded under part A of title IV of the Social Security Act 2 = Medicaid 3 = SSI Benefits 4 = Cash Assistance 5 = Unemployment Compensation 6 = Food Stamps 7 = State Supplementary Payments 8 = Veterans’ Benefits 9 = Federal Quality Control	7
50-53	**Name Control 1** REQUIRED. Enter the first four letters of the last name. Left justify and blank fill if the name is less than four letters. Alpha characters/capital letters only, special characters are not accepted.	4

Field Positions	Field Name/Description	Field Length
54-57	**Name Control 2** REQUIRED. If the Secondary TIN is present (pos 29-37), Name Control 2 is REQUIRED. Enter the first four letters of the Secondary TIN's last name. Left justify and blank fill. Alpha characters/ capital letters only, special characters are not accepted. IRS does not provide any matching data on Name Control 2. OPTIONAL. If the Secondary TIN is not present, blank fill.	4
58-78	**Requesting Agency Information** OPTIONAL. Provided for Requesting Agency use. It is an optional information field. If used, the information will be duplicated and returned on the IRS information document (positions 411-431)	21
79-88	**Filler** REQUIRED. Blank (alpha) fill these positions.	10
89	**D3 File Indicator** REQUIRED. Specify preference for D3 invalid file. Blank = create file S = suppress file	1
90-92	**Agency Abbreviation Code** REQUIRED. This identifies the IRS which originated the request. The 2 alpha state abbreviations or 2 alpha state abbreviations and 1 numeric code is assigned by the Service when a formal application is approved. Left justify and blank fill if the abbreviation is less than three characters. Federal agencies will have 3 alpha characters only. See Attachment 2, for appropriate agency's abbreviation code.	3
93-96	**Filler** REQUIRED. Blank (alpha) fill these positions.	4
97	**Requested Output (State Agencies via IRS approved secure file transmission method ONLY and Federal agencies via Connect Direct).** Tape cartridges are no longer available. Please leave this field blank.	1
98-134	**Filler** REQUIRED. Blank fill these positions.	37

All records in the DIFSLA data file should be in the format that is specified in this handbook. Do not add the record count or other trailer information in the data file. Adding additional information will create errors in the file. Files that have an error rate greater than 5% will not process successfully.

Section 11. INPUT FILE TRANSMITTAL INFORMATION:

01. A file with key information will be submitted with the tickler file, in a plain text file with the file extension "cntl.txt"

    - Incoming control file name must be in the following format: AA123DIFSLAyyyycc.cntl.txt, AA = state abbreviation, 123 = agency number, yyyy = tax processing year, and cc = cycle.

02. Each "cntl.txt" file must contain the following information:

    a) Project Name: DIFSLA;

    b) Submitting Agency name;

    c) Assigned Agency Code;

    d) Exact number of records on the entire file; and

    e) Name and Telephone Number of an individual within the requesting agency who can aid in reconciling data processing problems.

03. The record layout for the cntl.txt file that contains the above-mentioned data is as follow:

Field Positions	Field Name/Description	Field Length
1-6	Program name (DIFSLA)	6
7	REQUIRED. Blank fill this position	1
8-12	Agency Code - State abbreviation and 3-digit code	5
13	REQUIRED. Blank fill this position	1
14-23	Total record count – right justified	10
24	REQUIRED. Blank fill this position	1
25-49	First and Last name (contact person)	25
50	REQUIRED. Blank fill this position	1
51-60	Telephone number, including area code no "( )" or spaces	10

04. An agency's input file will be retained for approximately 90 days. After that time, the input file will be electronically erased.

Section 12. OUTPUT FILES OVERVIEW

01. The output files are **ONLY** available through the IRS approved secure file transmission method for state agencies. To retrieve your output files from the IRS you must have:

    - For SDT, installed the application, received the appropriate voucher number and digital certificate (IGC Medium Assurance Affiliated Certificate from Identrust or Self-generated SSH key pair).

    - For SLFT B2B, review user guides and decide which protocol to use (Hypertext Transfer Protocol Secure (HTTPS) or Secure File Transfer Protocol (SFTP).

02. Agencies may submit one file for processing per month, except for January. You will receive up to 4 output files placed in your staging Folder:

    - File 1 will contain the invalid requests (D3) with an extension of “txt.”
    - File 2 will be another D3 but with an extension of “cntl.txt.” This file will contain the record count of invalid requests.
    - File 3 – D9 with an extension of “txt” will contain the records we were able to find document(s).
    - File 4 with an extension of “cntl.txt” will contain the record count in the D9 file.

    Agencies electing not to receive the D3 file **should enter an “S” in position 89** of their Input file and only the D9 files will be placed in your staging folder for retrieval. Section 16 – Output File for D9 Report will provide the field positions and field name/description.

03. The IRS will initially validate all SSNs and Name Controls provided by the requesting agency against the NAP DM1 file prior to running the agency’s input against the IRMF. All records that do not pass the NAP DM1 validation process, as well as invalid agencies code, SSNs not all numeric or Name Controls not meeting specifications, will be captured on the D3 file.

04. All records that passed the diagnostic and NAP DM1 validation processes are matched against the IRMF. These records represent FTI reported by the payers or “no match” when no information is available or information available is not authorized for disclosure. The records are returned on the Information (D9) file.

Section 13. UNPROCESSED RECORDS (DD FILE)

01. The agency input file must follow the specified format exactly. Each file is processed through a diagnostic program to assure that it meets the format requirements. Any file that does not meet the format requirements or the number of records in error equal more than 5% of the total record count, will be returned to the requesting agency unprocessed.

02. If the electronic file is returned due to failing the diagnostic program, a copy of the diagnostic report number 405-DD-40 will be sent to you via your agency's group e-mail address.

03. Once the IRS accepts your input file electronically, you will be notified via your agency's group-e-mail address.

04. UNPROCESSED RECORDS (DD File) DIAGNOSTIC REPORT.

The following report will be sent to you electronically using the agency's group e-mail address.

DIAGNOSTIC REPORT FOR _____ AGENCY CODE _____

P/R/F: 405-DD-40 DIFSLA – PROGRAM DATE _____
JOB: I4A5DDPD
CYCLE: IAM200029W.VOP05 VOLUME NAME 31461

DATA SET NAME DIFSLA

REQUESTED OUTPUT

	RECORDS INPUT		ERROR RECORDS (1-4)		GOOD RECORDS
ERROR CODE 1	0	ERROR CODE A	0		0
ERROR CODE 2	0	ERROR CODE B	0		
ERROR CODE 3	0	ERROR CODE E	0		

ERROR CODE KEY

ERROR CODE 1 – INVALID AGENCY CODE

ERROR CODE 2 – INVALID AGENCY ABBREVIATION

ERROR CODE 3 – PRIMARY TIN NOT ALL NUMERIC
ERROR CODE 4 – NAME CONTROL-ONE MISSING OR IN ERROR

ERROR CODE A – SECONDARY TIN NOT ALL NUMERIC

ERROR CODE B – NAME CONTROL-TWO MISSING OR IN ERROR

ERROR CODE E – INVALID ASSISTANCE CODES

*****FILE TO BE RETURNED, BAD HDR2 INFORMATION *****

Section 14. OUTPUT FILE SPECIFICATIONS

Beginning July 1, 2009, the Output File changed from 121 to 134 bytes.

Section 15. INVALID RECORDS - D3 FILE (Version 2.2 as of 5-19-2009)

FILE DESCRIPTION

This essay format refers to relative data placement positions, while the physical data address in the file begins with zero. All information, except position 134 which provides the reason for the record's elimination from processing, is duplicated from the agency's request record. If any of the default values were incorrect, they have been corrected.

Record Format - this essay format refers to relative data placement positions, while the physical data address in the file begins with zero.

******D3 OUTPUT FILE DESCRIPTION******

Field Positions	Field Name/Description	Field Length
1-3	**Agency Code** The assigned Agency Code which represents the originator of the request. See Attachment 3 – Agency Code.	3
4	**Filler** Blank (alpha) filled.	1
5-7	**Tax Year Code** F01	3
8-12	**Filler** Blank (alpha) filled.	5
13	**New Record Indicator** "N"	1
14	**Request Type** "E"	1
15-16	**Document Type** "99"	2
17	**Primary TIN Validity Indicator** "0" (zero)	1
18	**Secondary TIN Validity Indicator** "0" (zero)	1

****D3 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
19-27	**Primary TIN** TIN of the primary account holder.	9
28	**Filler** Blank (alpha) filled	1
29-37	**Secondary TIN** TIN of the spouse or secondary account holder from the input record (if valid). If submitted TIN is invalid or Name Control 2 was blank, it will be set to zeros (numeric).	9
38-44	**Assistance Codes** The assistance program code(s) for which the request is being made. Duplicated from positions 43-49 of the input record.	7
45-48	**Name Control 1** The first four (4) characters (alpha only) of the last name associated with the Primary TIN. If less than 4 characters, left justified and blank filled.	4
49-52	**Name Control 2** The first four (4) characters (alpha only) of spouse's last name, if Secondary TIN is present. Otherwise, blank filled.	4
53-73	**Requesting Agency Information** Agency supplied information. Duplicated from positions 58-78 of the input record.	21
74-84	**Filler** Blank (alpha) filled	11
85-87	**Agency Abbreviation/Code** This identifies the Agency which originated the request. Duplicated from positions 90-92 of the input record.	3
88	**Filler** Blank (alpha) filled.	1
89-91	**Agency Code** The assigned Agency Code which represents the originator of the request. Duplicated from positions 1-3 of the input record. See Attachment 3 – Agency Code.	3

****D3 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
92	**Requested Output** The code which identifies the desired medium for output. Duplicated from the input record (position 97). **State Agencies via IRS approved secure file transmission method ONLY and Federal agencies via Connect Direct).**	1
93-133	**Filler** Blank filled	41
134	**Error Code** Code indicating the type of error that was encountered during the diagnostic or TIN validation process. 1 = Invalid Agency Code 2 = Invalid Agency Abbreviation 3 = Primary TIN not all numeric 4 = Primary Name Control (Name Control 1) missing or in error 7 = No Match-Primary	1

Section 16. OUTPUT FILE FOR D9 REPORT (Version 2.2 as of 5-19-2009)

01. Shown below is the new Record Layout's Output File for the D9 Report.

****D9 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
1-9	**Primary Payee TIN** Primary SSN from input record.	9
10-13	**Primary Payee** Name Name Control (alpha) from input record.	4
14-16	**Agency Code (Requester** Assigned Agency Code. See Attachment 3 – Agency Code.	3
17-20	**Tax Year (Current)** CONSTANT. "2017" represents the year in which the income was paid and/or reported.	4
21-40	**Payee Account Number** The number assigned to the taxpayer's account by the payer. On occasion, the taxpayer's SSN is also used as the account number. This field is not verified by IRS, information is provided exactly as supplied by payer.	20

****D9 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
41-80	**Payee Name Line 1** The name of the primary taxpayer as reported on the information document. If less than 40 characters, left justified and blank filled.	40
81-20	**Payee Name Line 2** The remainder of the primary taxpayer name, if more than 40 characters, or the name of the secondary taxpayer. Left justified and blank filled.	40
121-160	**Payee Mailing Address** The mailing address of the taxpayer, left justified and blank filled.	40
161-200	**Payee City** The taxpayer's city, left justified and blank filled.	40
201-202	**Payee State** The taxpayer's State as abbreviated by the U.S. Postal Service or .b = foreign country ** = no valid State code	2
203-211	**Payee ZIP Code** The payee's ZIP Code. If only 5 digits, left justified and zero filled.	9
212-22	**Payer TIN** The payer's EIN or SSN.	9
221-260	**Payer Name Line 1** The name of the payer of the income, left justified and blank filled.	40
261-300	**Payer Name Line 2** Extra name line for the payer of the income or transfer agent if applicable. Left justified and blank filled.	40
301-340	**Payer Address** The payer's address, left justified and blank filled.	40
341-380	**Payer City/State/Zip Code** The payer's city, state and zip code, left justified and blank filled.	40
381	**Document Source** Code indicating the type of media used to report the document information. P = Paper Source T = Magnetic Media/Electronic Source	1
382-383	**Document Code** Code that indicates the type of document on which the income was reported. See Attachment 4 for explanation of codes.	2

****D9 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
384	**Reserved** CONSTANT. Blank (alpha) filled.	1
385	**Amended Return Indicator** 1 (numeric) = amended information return blank (alpha) = original information return	1
386-394	**Select SSN** SSN used to locate income information document on IRMF.	9
395-401	**Assistance Codes** Duplicated from input record (positions 43-49).	7
402-405	**Name Control 1** Primary Name Control duplicated from input record (positions 45-48).	4
406-409	**Name Control 2** Duplicated from input record (positions 54-57).	4
410-430	**Requesting Agency Information** Duplicated from input record (positions 58-78).	21
431	**Reserved** Blank (alpha).	1
432	**Error Code (Secondary SSN)** Code indicating the type of error that was encountered during diagnostic or primary TIN validation process. The error code may appear for the secondary TIN even though no income information is provided for this number. *5 = RESERVED FOR FUTURE USE *6 = RESERVED FOR FUTURE USE *8 = RESERVED FOR FUTURE USE *9 = RESERVED FOR FUTURE USE *A = Secondary TIN not all numeric *B = Secondary Name Control (Name Control 2) in error *C = RESERVED FOR FUTURE USE *D = RESERVED FOR FUTURE USE *E = Assistance Code(s) Invalid *F = No Match-Secondary * Information only. These codes will not cause a record to be rejected.	1
433	**Requested Output** REQUIRED. Blank fill this position. (Tape cartridges are no longer available)	1

****D9 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
434-436	**Income Indicator 1** Code which indicates the type of income reported. See Attachment 4 for definition of codes.	3
437-448	**Income Amount** ***All income amounts are in dollars only (cents are dropped), however, a minus sign may appear in the first position of the field to indicate a negative (loss) amount. Amount of income reported or 0 (numeric) if DOC CODE (pos 382-384) = **.***	12
449-451	**Income Indicator 2** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
452-463	**Income Amount 2** Amount of income reported or 0 (numeric) filled if no information available.	12
464-466	**Income Indicator 3** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
467-478	**Income Amount 3** Amount of income reported or 0 (numeric) filled if no information available.	12
479-481	**Income Indicator 4** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
482-493	**Income Amount 4** Amount of income reported or 0 (numeric) filled if no information available.	12
494	**Income Indicator 5** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
497-508	**Income Amount 5** Amount of income reported or 0 (numeric) filled if no information available.	12
509-511	**Income Indicator 6** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
512-523	**Income Amount 6** Amount of income reported or 0 (numeric) filled if no information available.	12

****D9 OUTPUT FILE DESCRIPTION****

Field Positions	Field Name/Description	Field Length
524-526	**Income Indicator 7** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
527-538	**Income Amount 7** Amount of income reported or 0 (numeric) filled if no information available.	12
539-541	**Income Indicator 8** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
542-553	**Income Amount 8** Amount of income reported or 0 (numeric) filled if no information available.	12
554-556	**Income Indicator 9** Code which indicates the type of income reported or blank (alpha) filled if no information available.	3
557-568	**Income Amount** Amount of income reported or 0 (numeric) filled if no information available.	12
569	**Non-Payment Indicator 1** Additional data regarding payment information. Explanations of codes are provided in Attachment 4 with the respective DOC CODE.	1
570-571	**Non-Payment Indicator 2** Additional data regarding payment information. Explanation of codes is provided in Attachment 4 with the respective DOC CODE.	2

Section 17. INQUIRIES

01. Any questions regarding this program may be addressed to the IRS DIFSLA Program Manager, Klaudia Villegas at Klaudia.K.Villegas@irs.gov.

02. Customer Support Procedures: If you have technical questions, issues or concerns, please use the following steps 1-3 to submit your inquiry via e-mail:

To submit Customer Support request, follow Steps 1-3 below:

Step 1: Create an e-mail and enter the following in the subject line: **Customer Support Request from SS### ***

Step 2: Complete items 4-7 below. Do not change items 1-3. Then cut and paste the

complete list, numbers 1-7, into the body of your email.

1. Customer Directory Record: **CD62946, Note: IRS ESD, Please attach this email to the ServiceNow ticket and assign to "OPERATIONS SVCS SECURE DATA TRANSFER SUPPORT"**
2. Last Name: **STATE**
3. First Name: **AGENCY**
4. Agency Code (SS###)*:
5. State the question or describe the issue needing resolution:
6. IRS File Name (if applicable)**:
7. Requestor's Name & Contact Info:

Step 3: Submit the request to the Enterprise Help Desk by sending the e-mail to:

For SDT - Send email to: it.sdt.service.requests@irs.gov.

For SLFT B2B - Send email to: it.slft.b2b.support@irs.gov

* Insert your agency code wherever you see SS###. If you need help, contact the DIFSLA Program Manager at (801) 620-6458.

Important

- Do not remove the "Note to IRS ESD" after item 1.
- Do not change the entries in items 1 through 3 – this information is used to route your request to the proper team for resolution.
- Always send a courtesy copy of the customer support request email to the DIFSLA Program Manager or other established point of contact (POC) within IRS.
- You will receive an automated response with a ticket number; keep this ticket number as reference for any follow-up actions that may be needed.

Note: the automated response will contain a web site and phone number for further communication. These are meant for internal use only. External customers should contact the DIFSLA Program Manager or other established point of contact (POC) within IRS if they have additional questions or need to follow up on a request.

Please allow 2 business days for a response from the SDT technical team.

ATTACHMENT 1

PROCESSING SCHEDULE

01. Input files must be received by the dates specified below in order for the IRS to process the file in the corresponding month. **If the input file is received after the deadline for submission, the file will not be processed that month.**

02. For SDT, you will receive notification via your agency's group e-mail address when your output files are available for retrieval.

03. Output files are available on SDT for 10 days after notification and on SLFT B2B for 14 calendar days after files are placed in the staging folder. If files are not retrieved, they will be removed from your staging folder and you must request the files to be "reposted." Please use the procedures in Section 17.2 to have the files re-posted to your agency's folder.

04. Shown below is the Processing Cycle Schedule for Tax Year 2024, which runs from July 2025 through June 2026. Please make sure that your files are submitted in a timely manner.

05. Input files received after the requested due date will **not** be processed. The file(s) will be deleted from the server.

DIFSLA PROCESSING SCHEDULE
TAX YEAR 2024

Calendar Month	Processing Cycle	Request Date	Extract Run Dates	Schedule Post Date to Folder
July 2025	202429	7-(7-10)	7-(11-18)-25	7-22-25
Aug 2025	202433	8-(4-7)-25	8-(8-15)-25	8-19-25
Sep 2025	202437	9-(1-4)-25	9-(5-12)-25	9-16-25
Oct 2025	202441	9-(29-10-2)-25	10-(3-10)-25	10-14-25
Nov 2025	202445	10-(27-30)-25	10-(31-11-7)-25	11-11-25
Dec 2025	202449	11-(24-27)-25	11-(28-12-5)-25	12-9-25
Dec 2025	202452	12-(15-18)-25	12-(19-26)-25	12-30-25
Jan 2026	DARK MONTH – NO PROCESSING			
Feb 2026	202407	2-(9-12)-26	2-(13-20)-26	2-24-26
Mar 2026	202411	3-(9-12)-26	3-(13-20)-26	3-24-26
Apr 2026	202415	4-(6-9)-26	4-(10-17)-26	4-21-26
May 2026	202419	5-(4-7)-26	5-(8-15)-26	5-19-26
June 2026	202423	6-(1-4)-26	6-(5-12)-26	6-16-26
June 2026	202426	6-(22-25)-26	6-(26-7-3)-26	7-7-26

ATTACHMENT 2

AGENCY ABBREVIATIONS

This alpha and alpha/numeric code represents the agency's name as assigned by IRS. If the code is less than 3 characters, left justify and blank fill (Input file position 90-92).

Agency Name	Code
Veterans Benefits Administration	VBA
Veterans Health Administration	VHA
Social Security Administration	SSA
Alabama Dept. of Human Resources	AL
Alabama Medicaid Agency	AL2
Alaska Dept. of Health & Social Services	AK
Arkansas Dept. of Human Services	AR
California Dept. of Social Services	CA
Connecticut Dept. of Social Services	CT
Delaware Dept. of Health & Social Services	DE
District of Columbia Dept. of Human Services	DC
Florida Dept. of Children & Families	FL
Georgia Dept. of Human Resources	GA
Hawaii Dept. of Human Services	HI
Idaho Dept. of Health & Welfare	ID
Illinois Dept. of Human Services	IL
Indiana Family & Social Services Admin.	IN
Iowa Dept. of Health and Human Services	IA
Kansas Dept. for Children & Families	KS
Kentucky Cabinet for Health & Family Services	KY
Louisiana Dept. of Children & Family Services	LA
Louisiana Dept. of Health	LA2
Maine Dept. of Health & Human Services	ME
Maryland Dept. of Human Services	MD
Michigan Dept. of Health & Human Services	MI
Minnesota Dept. of Children, Youth, and Families	MN2
Minnesota Dept. of Human Services	MN
Mississippi Dept. of Human Services	MS
Mississippi Division of Medicaid	MS2
Missouri Dept. of Social Services	MO
Montana Dept. of Public Health & Human Services	MT
Nebraska Dept. of Health & Human Services	NE
New Hampshire Dept. of Health & Human Services	NH
New Mexico Human Services Dept.	NM
New York Office of Temporary & Disability Assistance	NY
North Carolina Dept. of Health & Human Services	NC
North Dakota Dept. of Human Services	ND
Ohio Dept. of Jobs & Family Services	OH
Ohio Department of Medicaid	OH2
Oklahoma Dept. of Human Services	OK
Oregon Dept. of Human Resources	OR
Pennsylvania Dept. of Human Services	PA
Rhode Island Dept. of Human Services	RI
South Carolina Dept. of Social Services	SC
South Dakota Dept. of Social Services	SD
Tennessee Dept. of Human Services	TN
Texas Health & Human Services Comm.	TX
Utah Dept. of Workforce Services	UT
Vermont Dept. for Children & Families	VT
Virginia Dept. of Social Services	VA
Washington Dept. of Social & Health	WA
Wisconsin Dept. of Children and Families	WI2
Wyoming Dept. of Family Services	WY

ATTACHMENT 3

AGENCY CODE

The following code represents the agency's name as assigned by IRS. Please include the agency code in all written and electronic communications to the IRS:

Agency Name	Code
Federal:	
Veterans Benefits Administration	698
Veterans Health Administration	694
Social Security Administration	600
State:	
Alabama Dept. of Human Resources	637
Alabama Medicaid Agency	638
Alaska Dept. of Health/Social Services	615
Arkansas Dept. of Human Services	621
California Dept. of Social Services	625
Connecticut Dept. of Social Services	679
Delaware Dept. of Health and Social Services	623
District of Columbia Dept. of Human Services	667
Florida Dept. of Children & Families	678
Georgia Dept. of Human Resources	658
Hawaii Dept. of Human Services	633
Idaho Dept. of Health & Welfare	613
Illinois Dept. of Human Services	671
Indiana Family & Social Services Admin.	622
Iowa Dept. of Health and Human Services	624
Kansas Dept. of Children and Families	603
Kentucky Cabinet for Health & Family Services	630
Louisiana Dept. of Children and Family Services	660
Louisiana Dept. of Health	635
Maine Dept. of Health & Human Services	626
Maryland Dept. of Human Resources	689
Michigan Dept. of Health & Human Services	687
Minnesota Dept. of Children, Youth, and Families.	685
Minnesota Dept. of Human Services	680
Mississippi Dept. of Human Services	665

Agency Name	Code
State:	
Mississippi Division of Medicaid	646
Missouri Dept. of Social Services	609
Montana Dept. of Public Health & Human Services	612
Nebraska Dept. of Health & Human Services	632
New Hampshire Dept. of Health & Human Services	649
New York Office of Temporary & Disability Assistance	607
North Carolina Dept. of Health & Human Services	627
North Dakota Dept. of Human Services	650
Ohio Dept. of Job & Family Services	634
Ohio Dept. of Medicaid	614
Oklahoma Dept. of Human Services	619
Oregon Dept. of Human Services	670
Pennsylvania Dept. of Human Services	677
Rhode Island Dept. of Human Services	610
South Carolina Dept. of Social Services	629
South Dakota Dept. of Social Services	668
Tennessee Dept. of Human Services	601
Texas Health & Human Services Comm	640
Utah Dept. of Workforce Services	628
Vermont Dept. for Children & Family	643
Virginia Dept. of Social Services	620
Washington Dept. of Social & Health Services	644
Wisconsin Dept. of Children and Families	239
Wyoming Dept. of Family Services	617

ATTACHMENT 4

VERSION 11.3

The Document Code (DOC Code) (D9 pos 382-384) represents the type of document used by the payer to report the income.

The Income Indicator (pos 435-437, 450-452, 465-467, 480-482, 495-497, 510-512, 525-527, 540-542, and 555-557) reflects the type of income reported.

**	**No Matched Record on IRMF or Record not Authorized for Disclosure**			
000	**No information provided**			
DOCUMENT CODE	**FORM**	**INCOME INDICATOR**	**PAPER REFERENCE**	**DEFINITION**
31	**Form 1099-Q**	**Qualified Tuition Program Payments**		
		107	Box 2	Earnings (may be negative) - earnings part of qualified tuition program payments made to the designated beneficiary or account owner. Qualified tuition program includes programs established and maintained by private eligible educational institutions.

Non-Payment Indicator 1 (Pos. 570)
Designated Beneficiary Code Box 6
1…Recipient is not the designated beneficiary
b…Box not checked

32	**Form: W-2 G**	**Statement of Gambling Winnings**		
		003	Box 1	Gross Winnings - income resulting from wagers.

	Payment Indicator 033 (Pos. 570) Non-Payment Indicator 1 (POS 570) Type of Wager (Box 3) 1 … Horse Racing 2 … Dog Racing 3 … Jai-alai 4 … State Lottery 5 … Keno 6 … Casino Type Bingo 7 … Slot Machines 8 … Poker Winnings (2017-2009) 8… Other (2008) 9… Other (2017-2009) Date Won (Box 2) YYYYMMDD or Blank			
65	**1065-K1**	**Partners Share of Income, Credits, Deductions, etc.**		
		002	Box 5	Interest Income (may be negative) - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; building and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds which include: total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value.
		008	Box 6a	Ordinary Dividends (may be negative) - distribution of money, stock, or other property from partnership.

		025	Box 7	Royalties (may be negative) - income from oil, gas, mineral properties, copyrights and patents
		115	Box 1	Ordinary Income K-1 (loss) (may be negative) - share of income from trade or business activities of partnership.
		116	Box 2	Net Real Estate Income (may be negative) - income (loss) from activity in which the partner did not materially participate.
		117	Box 3	Other Rental (may be negative) - income (loss) activity in which which the partner did not materially participate.
		118	Box 4	Guaranteed Payments – partner's share of income for services.
		151	Box 8	Short Term Capital Gain (may be negative) - income (loss) from partnership of less than 1 year.
		152	Box 9a	Long Term Capital Gain (may be negative) - income (loss) from partnership of more than 1 year.

66	1041 K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		
		002	Box 1	Interest Income (may be negative) - beneficiary's share of taxable income from accounts with banks, credit unions and thrifts (e.g., certificates of deposit and money market accounts).
		008	Box 2a	Ordinary Dividends (may be negative) - distribution of money, stock, or other property from an estate or trust.
		050	Box 6	Ordinary Business Income (may be negative) - beneficiary's share of annuities, royalties, or any other income not subject to passive activity limitation.
		151	Box 3	Net Short-Term Capital Gain (may be negative) - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of less than 1 year.
		152	Box 4a	Net Long-Term Capital Gain (may be negative) - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of more than 1 year.

67	1120S K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc.		
		002	Box 4	Interest - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; buildings and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds including total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value; income received or credited to an account that may be withdrawn.
		008	Box 5a	Ordinary Dividends - distribution of cash; value of stock, property or merchandise received as a shareholder (e.g., mutual fund).
		025	Box 6	Royalties (may be negative) - income from oil, gas, mineral properties, copyrights and patents.
		115	Box 1	Ordinary Business Income (Loss) (May be negative) - shareholder's pro rata share of ordinary income, loss, deductions, credits and other information from all corporate activities.
		116	Box 2	Net Rental Real Estate (Loss) (May be negative) - net income (loss) in which shareholder did not materially participate.

67 Cont'd	**1120S K1**	**Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc.**		
		117	Box 3	Other Net Rental Income (Loss) (May be negative) - net income (loss) from other rental activity in which shareholder did not materially participate.
		151	Box 7	Net Short -Term Capital Gain (Loss) (May be negative) - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for less than 1 year.
		152	Box 8a	Net Long-Term Capital Gain (Loss) (May be negative) - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for more than 1 year.
71	**1099-NEC**	**Non-Employee Compensation**		
		21	Box 1	Non-Employee Compensation
73	**1099-CAP**	**Changes in Corporate Control and Capital Structure**		
		073	Box 2	Aggregate Amount Received (may be negative)
	Shareholder Indicator Box 6 or Check Box b/… If it is a Mag Media document, the indicator will be blank 0… Loss can be taken on return 1… No loss can be taken on return			
75	**1099 S**	**Statement for Recipients of Proceeds from Real Estate Transactions**		
		080	Box 2	Gross Proceeds (Real Estate Sales)
		Foreign Indicator Box 5 Blank... Transferor is US 1..... Transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)		
79	**1099 B**	**Statement for Recipients of Proceeds from Real Estate Brokers and Barters Exchange Transactions**		
		097	Box 1d	Proceeds (may be negative) Stocks, Bonds, etc. (may be negative)
		099	Box 11	Aggregate Profit or (Loss) (may be negative)

		100	Box 8	Profit or (Loss) Realized in Current Year (may be negative)
		155	Box 10	Unrealized Profit or (Loss) on Open Contracts—12/31/Current Year (may be negative)
82	**SSA-1099**	**Social Security Benefit Statement**		
		004	Box 3	Benefits Paid in Current Year (SSA-1099) Gross Social Security Equivalent Benefits Portion of Tier 1 Paid in Current year (RRB-1099)
	Trust Fund Code R… Retirement D… Disability Designated Beneficiary Code 0…Either RRB or SSA Payments 1…Both RRB and SSA Payments			
86	**1099 G**	**Statement for Recipients of Certain Government Payments**		
		020	Box 1	Unemployment Compensation - payments of unemployment compensation including Railroad Retirement Board payments.
		084	Box 7	Agricultural Subsidies - agricultural subsidy payments.
		085	Box 2	Prior Year Refund - refunds, credits, or offsets of State or local income tax.
91	**1099 DIV**	**Statement for Recipients of Dividends and Distributions**		
		035	Box 2a	Total Capital Gains Distributions
		036	Box 3	Nondividend Distributions
		039	Box 8	Cash Liquidation Distributions
		040	Box 9	Noncash Liquidation Contributions
		044	Box 2f	Collectibles (28%) Gain.
		045	Box 2b	Unrecaptured Section 1250 Gain.
		046	Box 2c	Section 1202 Gain
		065	Box 1a	Total Ordinary Dividends

92	**1099-INT**	**Statement for Recipients of Interest Income**		
		002	Box 1	Interest Income Not Included in Box 3
		034	Box 3	Interest on U.S. Savings Bonds and Treasury Obligations
93	**1099-LTC**	**Distributions from Long Term Care Insurance Contract**		
		030	Box 1	Gross Long-Term Care Benefits Paid
		031	Box 2	Accelerated Death Benefits Paid
94	**1099-MSA**	**Distributions from Medical Savings Accounts**		
		042	Box 2	Earnings on Excess Contributions
		043	Box 1	Gross Distribution
		DISTRIBUTION CODE MSA Box 3 b/…Not set 1…Normal distribution 2…Excess contributions 3…Disability 4…Death distribution other than code 6 5…Prohibited transaction 6…Death distribution after year of death to a nonspouse beneficiary		
95	**1099-MISC**	**Statement for Recipients of Miscellaneous Income**		
		022	Box 6	Medical Payments - payments made in the course of trade or business to each physician or other supplier or provider of medical or health care services, including payments made by medical and health care insurers under health, accident, and sickness insurance programs.
		024	Box 1	Rents – income received as rents; e.g., owner of housing project, real estate rentals for office space, machine rentals and pasture rentals.

		025	Box 2	Royalties – income paid from oil, gas, mineral properties, copyrights and patents.
		032	Box 3	Other Income - income not reportable in other boxes on form; e.g. prizes and awards, punitive damages, deceased employee's wages paid to estate or beneficiary.
95 Cont'd	**1099-MISC**	**Statement for Recipients of Miscellaneous Income**		
		048	Box 8	Substitute Payments in Lieu of Dividends or Interest.
96	**1099 OID**	**Statement for Recipients of Original Issue Discount**		
		002	Box 2	Other Periodic Interest
		005	Box 11	Tax Exempt OID
		083	Box 1	Original Issue Discount for Current Year
		145	Box 8	Original Issue Discount on U.S. Treasury Obligations
97	**1099 PATR**	**Statement for Recipients of Taxable Distributions Received from Cooperatives**		
		067	Box 1	Patronage Dividends
		068	Box 2	Nonpatronage Distributions
		069	Box 3	Per-unit Retain Allocations
		070	Box 5	Redemption of Nonqualified Notices and Retain Allocations
98	**1099 R**	**Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc.**		
		056	Box 6	Net Unrealized Appreciation – Portion of distribution that represents net unrealized appreciation in securities of the employer corporation (or subsidiary or parent corporation) attributable to employee contributions.
		057	Box 8	Other Income - actuarial value of annuity con- tract or retirement bond, retirement account exchange or death benefit payment that is part of a lump-sum distribution.
		128	Box 1	Gross Distribution

98 Cont'd	1099 R	Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc.
		Category of Distribution 1 Code 1st position Box 7 b/…Not significant 1…Early Distribution, no known exception (in most cases, under age 59½) 2…Early Distribution, exception applies (Under age 59½) 3…Disability 4…Death 5…Prohibited transactions 6…Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts.) (2017-2010) 7…Normal distribution 8…Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in Current Year 9…Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection) A…May be eligible for 10-year tax option B…Designated Roth account distribution (2017–2008) C…Qualified distribution from a designated Roth account (2017–2008). D…Annuity Payments from non-qualified annuities that may be subject to tax under Section 1411 (2017-2013) E…Distributions under employee plans compliance resolution system (EPCRS) (2017-2009) F…Charitable gift annuity G…Direct rollover and rollover contribution H…Direct rollover of distribution from a designated Roth account to a Roth IRA (2017-2008) J…Early distribution from a Roth IRA (This code may be used with Code 8 or P) (2017-2008)

		K…Distribution of IRA assets not having a readily available FMV (This code may be used with Code 1, 2, 4, 7, 8 or G) (2017-2014) L…Loans treated as deemed distributions under Section 72(p) N…Recharacterized IRA contribution made for Current Year P…Excess contributions plus earnings/excess deferrals taxable in Prior Year Q…Qualified distribution from a Roth IRA (Distribution from a Roth IRA when 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled) P…Excess contributions plus earnings/excess deferrals taxable in Prior Year Q…Qualified distribution from a Roth IRA (Distribution from a Roth IRA when 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled) R…Recharacterized IRA contribution made for Prior Year S…Early distribution from a SIMPLE IRA in first 2 years, no known exception T…Roth IRA distribution, exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met U…Dividend distribution from ESOP under sec. 404(k) (2017-2009) W…Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements (2017-2010) **The following are reserved for Railroad Retirement Board's use** V…RRB-Vested dual benefit(windfall) (2017-2010) W…RRB Vested dual benefit (windfall) (2009-2008) X…RRB Tier 1 Y…RRB Tier 2 Z…RRB-Supplemental
		Non-Payment Indicator 1 (position 569) Total Distribution Indicator Box 2b 0…Not checked 1…Total distribution

ATTACHMENT 5

Procedures for Submission of Safeguard Report Files

01. The standard below must be used to properly name safeguard files for transmission via IRS approved secure file transfer method: SS###SFG**X**NNNMMYYYY.txt
02. The native file format must be identified in the file name, so the files can be properly opened upon receipt. The 9th character identifies the file type (i.e. use "**W**" to identify a Word document ".doc", for example; CO184SFG**W**001052012.txt, and "**Z**" for a ".zip file: CO184SFG**Z**001052012.txt).
03. After creation, each file **must be renamed** with a "**.txt**" extension by the POC before transmission. Do not use "save as" to change the file extension or it will corrupt the file and it will not be successfully transmitted to IRS.
04. Each time an agency sends a report file to IRS via IRS approved secure file transfer method, a corresponding control file must also be sent.
05. Control file content will include:
    - Incoming File Name
    - Report Type (SSR, SRR, CAP or MISC)
    - Number of Documents
    - Contact Name
    - Contact Phone Number
06. Agency's POC must use **Binary mode** rather than ASCII to transmit the documents.
07. The .txt extension of the data files and control file **must be in lower case**.
08. Questions on submission of Safeguard reports should be directed to SafeguardReports@irs.gov.

Safeguards file name legend:

SS	State abbreviation
###	Agency code
SFG	To properly route to Safeguards
X = identify the native format of the file being transmitted	C = Control File (.txt) A = Adobe (.pdf) W = Word Document (.doc) E = Excel Document (.xls) Z = Zipped File (.zip)
NNN = sequence number	Always start with 001; increment when sending a replacement file. (i.e. use next highest number 002, 003 etc.)
MMYYYY	Month/year of file transmission
.txt – file extension	Rename all file extensions ".txt" do not use "save as"

Examples of properly named files for different file types:

Valid File Names for Server	File Format
SS###SFG**C**NNNMMYYYY.txt	Text (control files)
SS###SFG**A**NNNMMYYYY.txt	Adobe
SS###SFG**W**NNNMMYYYY.txt	Word
SS###SFG**E**NNNMMYYYY.txt	Excel
SS###SFG**Z**NNNMMYYYY.txt	Zip

Record Layout for Control File:

The control file should be formatted into one line with a character length limit of 80 characters. The control file name must be named: SS###SFG**C**NNNMMYYYY.txt

Data Positions	Field Title	Length	Description and Remarks (All fields are required)
1-22	Assigned Incoming File Name	22	SS###SFG**C**NNNMMYYYY.txt SS= State Abbreviation ###=Agency Code SFG=Safeguard C=Control File NNN = sequence number Always start with 001 MMYYYY= month/year *Note: Left justify and blank fill.*
23	Reserved	1	Blank fill
24-27	Report Type	4	Enter SSR SRR CAP MISC *Note: Left-justify and Blank Fill last space*
28	Reserved	1	Blank fill
29-31	Document Count	3	Enter the total number of documents for the data file. *Right-justify and zero fill*. Do not enter all zeroes. For example, 53 documents are entered as 053.
32	Reserved	1	Blank fill

Data Positions	Field Title	Length	Description and Remarks (All fields are required)
33-62	Contact Name	30	Enter the name of the person to contact if any questions should arise with the safeguard report files. **For example:** John Smith Left-justify and Blank fill
63	Reserved	1	Blank fill
64-73	Contact Telephone Number	10	Enter the contact person's telephone number including area code. Do not use ( ) or spaces.

Control File Layout:

Incoming File Name	Reserved	Report Type	Reserved	Doc. Count	Reserved	Contact Name	Reserved	Contact Telephone Number
1-22	23	24-27	28	29-31	32	33-62	63	64-73

Procedures for Safeguards to Send Reports to Agencies

01. When Safeguards sends a report using IRS approved secure file transfer method, the agency will receive an email notification indicating there is an IRS file available for download. The notification will be sent to the group email address that the agency provided to IRS.
02. The standard below will be used to properly name safeguard files for transmission to agencies from Safeguards via IRS approved secure file transfer method: SFG**X**SS###NNNMMYYYY.pdf (.pdf or other file types such as .doc, .xls etc.)
03. The native file format must be identified in the file name, so the files can be properly opened upon receipt. The 4th character identifies the file type (i.e. use "**W**" to identify a Word document ".doc", for example; SFG**W**CO184001052012.doc, and "**Z**" for a ".zip file: SFG**Z**CO184001052012.zip)
04. Agencies must download the files from the server as detailed below:
    - SDT -the agency will have 10 days to download the file before it is removed from the server by IRS.
    - SLFT B2B – the agency will have 14 calendar days after files are placed in folder to download. Files are not automatically removed by SLFT after a download. Agencies will have to remove files from their folders after successful downloads or those files will remain until they expire.

05. The agency will receive an automated email notification within 10 minutes confirming that they have downloaded the files successfully.

Safeguards file name legend:

SFG	To identify receipt from Safeguards
X = identify the native format of the file being transmitted	A = Adobe (.pdf) W = Word Document (.doc) E = Excel Document (.xls) Z = Zipped File (.zip)
SS	State abbreviation
###	Agency code
NNN = sequence number	Always start with 001; increment when sending a replacement file. (i.e. use next highest number 002, 003 etc.)
MMYYYY	Month/year of file transmission

Examples of properly named files for different file types:

File names of received safeguard report files (Used by Safeguards Staff)	File Format
SFG**A**SS###NNNMMYYYY.pdf	Adobe
SFG**W**SS###NNNMMYYYY.doc	Word
SFG**E**SS###NNNMMYYYY.xls	Excel
SFG**Z**SS###NNNMMYYYY.zip	Zip