



KANSAS

JOAN WAGNON, SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

INFORMATION RETURNS SPECIFICATIONS FOR ELECTRONIC/MAGNETIC MEDIA

The state of Kansas follows the IRS guidelines in regard to the filing of Information Returns per K.S.A. 79-3222. The most common of these returns are 1099s. The due date is the last day of February. Kansas also requires that filers with more than 250 records per type of information return file on electronic/magnetic media. The State of Kansas also participates in and encourages the IRS Combined Federal/State Filing (CF/SF) Program for Information returns. Please refer to IRS Publication 1220 for detailed information on this program, available on the IRS website: <http://www.irs.gov/pub/irs-pdf/p1220.pdf>. The following information is a brief overview of specifications for those employers who do not participate in the CF/SF Program but are required to submit information returns using electronic/magnetic media in lieu of paper returns.

MEDIA THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED IN THESE INSTRUCTIONS WILL NOT BE ACCEPTED.

MEDIA SPECIFICATIONS: The Kansas Department of Revenue will accept 3.5 diskettes, CDs, 3480 or 3490 Cartridges containing records applicable to Kansas. The **K-90** Media Label must be affixed to the media. The **K-96T**, Kansas Media Transmittal Form and Payer Summary, or a computer generated substitute, must also accompany the media. Please refer to our website for a copy of these forms: <http://www.ksrevenue.org/forms-btwh.htm>. Service bureaus transmitting information for multiple payers must complete the Form **K-96T**, Kansas Media Transmittal Form, and Payer Summary, in its entirety.

3.5" diskettes or CDs MS-DOS compatible format File name must be KS1099RPT (optional) Label – K-90 Media Tape Label Use of ASCII-1 character set Each record must be 750 characters in length	3480 or 3490 Cartridges Only EBCDIC format File name must be KS1099RPT (optional) Label – K-90 Media Tape Label Block Factor of 25 Each record must be 750 characters in length
---	---

RECORD FORMAT AND RECORD LAYOUT SPECIFICATIONS: Please refer to IRS Publication 1220 for detailed descriptions of record formats and layout specifications. Using the same format, employers are required to file the informational returns with the Department of Revenue for all Kansas records. Additional data requirements and modifications are available on our website: <http://www.ksrevenue.org/forms-btwh.htm>.

STATE OF KANSAS AND IRS FORMAT
"T" Transmitter Record
"A" Payer Record
"B" Record according to specific 1099
"C" Payee Totals Record
"K" State Totals Record

All media must be submitted as required by appropriate federal guidelines and modified by this document. You will be notified of any problems and will be required to correct and submit the corrected file to us within 45 days to avoid penalty. If you have any **technical questions** concerning data processing, please call or email us at 785-296-6689 or Audit_DiscoveryTeam@kdor.state.ks.us. If you have questions concerning **filing requirements**, contact **Customer Relations** at 785-368-8222.

MAIL DISKETTES, CDs, or CARTRIDGES TO:
WITHHOLDING TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON STREET
TOPEKA, KANSAS 66625-1000