



General Information and Specifications: 1099 Filing

FILING REQUIREMENTS

- Payers of distributions from profit sharing, retirement arrangements, insurance contracts, etc. are required to file Form 1099-R for Pennsylvania personal income tax purposes. Such taxpayers are not required to submit any other information returns, such as Forms 1099-A, 1099-E, 1099-DIV, 1099-INT, 1099-MISC, only if there is no withholding reported on the form.
- Forms 1099 showing zero Pennsylvania withholding do not need to be submitted. However, the department reserves the right to request this information.

WHO MUST FILE

Anyone making a distribution to a taxpayer out of a pension or profit-sharing plan – other than by reason of death, disability or retirement – must submit to the department an annual information return (1099) for each distribution that exceeds the taxpayer's contribution to the plan by \$10 or more.

WHEN TO FILE

- The information return must be filed on or before Jan. 31 for distributions made to a taxpayer in the preceding calendar year.
- To request a filing extension call 717-787-7635 or fax a request to 717-783-4124.

WHAT TO REPORT

A separate 1099-R must be filed for each taxpayer receiving a distribution. Copies are acceptable.

The return must show the following:

- Name, address and Social Security number of the person making the distribution;
- Name, address and Social Security number of the taxpayer receiving the distribution;
- The amount or value of the distribution; and
- The amounts contributed by the employer and employee, respectively.

FILING OPTIONS

Taxpayer filing 250 or more 1099-Rs (must file electronically or magnetically)

- [e-TIDES](#) (file upload specifications)
- Compact disc
- email: ra-btftw2@state.pa.us
- Tape cartridge

Taxpayer filing less than 250 1099-Rs

- [e-TIDES](#) (file upload specifications)
- Compact disc
- Tape cartridge
- Paper 1099-R forms or photocopies

If submitting on magnetic media, follow the specifications using the MMREF-1 Code Records Layout.



WHERE TO FILE

Send completed transmittal forms, REV-1667, along with all magnetic cartridges, or paper forms to one of the following addresses:

If using US Postal Service:

PA DEPARTMENT OF REVENUE
PO BOX 280412
HARRISBURG, PA 17128-0412

If using a private carrier:

PA DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
W-2 TAPE UNIT, 9TH FLOOR
4TH AND WALNUT STREETS
HARRISBURG, PA 17128-0904

CONTACT INFORMATION

For more information regarding reconciliation of Forms 1099, call 717-787-7635.

***Note:** All media sent on discs or cartridges that contain multiple accounts must be accompanied by a detailed listing of the accounts and entity id's. The media and listing should be formatted in numeric order, failure to do so could delay processing.