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Home > Businesses > Help & Resources > Legal Library > Directives > Directives - By Decade > (2000-2009) Directives >

Directive 09-9: State Filing Requirements for Forms in the 1099 Series

This Directive explains a change in Department of Revenue (Department) policy concerning persons who file Forms 1099-INT, 1099-Div, 1099-MISC or any other forms in the 1099 series (each type referred to generically as a "1099 form") with the Department.

ISSUE:

Which persons are required to file 1099 forms with the Department in a machine-readable form?

DIRECTIVE:

Effective for tax years beginning in 2009 and thereafter, persons who file 50 or more of a particular 1099 form must file the forms in a machine-readable form. Persons who file fewer than 50 of a particular 1099 form may continue to file paper forms with the Department.

DISCUSSION OF LAW:

Massachusetts General Laws chapter 62C, section 8 requires individuals and institutions to file with the Commissioner an annual report of interest, dividends and other income taxable under G.L. c. 62. The income must be reported on the same basis as is required by the federal government under the Internal Revenue Code. Federally, such income is reported on 1099 forms.

The Department generally has followed the federal threshold established in the Internal Revenue Code § 6011(e), limiting requirements for filing in machine-readable form to those persons "required to file at least 250 returns during the calendar year." See I.R.C. § 6011(e); Rev. Proc. 2001-32 (also known as IRS Publication 1220). The Commissioner, however, has the authority to require annual reports from entities doing business in the state in such form as she may from time to time prescribe. G.L. c. 62C, § 8. Changing the machine-readable threshold for 1099 forms to 50 or more establishes a similar threshold as that for Massachusetts W-2 reporting requirements and the wage reporting requirements. Persons filing in a machine-readable form must submit such forms on or before the last day of February following the close of the calendar year.

For 2009 and subsequent tax years, the term "machine-readable form" includes file uploads through WebFile for Business and electronic data transfer. Information on how to register and file via the Webfile for Business program and specifications for electronic data transfer is available at <http://www.mass.gov/dor>. The Department will no longer accept 1099 form information on diskette, magnetic tape, and cartridge 18-track magnetic media.

/s/Navjeet K. Bal

Navjeet K. Bal

Commissioner of Revenue

NKB:MTF:jet

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