

Withholding Fact Sheet 2a, Submitting Form 1099 Information

This fact sheet explains how to electronically submit 1099 information to the Minnesota Department of Revenue.

Due Date

You must submit any 1099 information reporting Minnesota withholding to us by January 31 each year. This applies even if you participate in the Federal/State Combined program.

Form 1099 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us.

If you have **10 or fewer forms** (W-2s plus 1099s), you may send us paper copies. Mail your forms to:

Minnesota Department of Revenue
Mail Station 1173
600 N. Robert St.
St. Paul, MN 55146-1173

Form 1099 e-Services Filing Options

Submit your 1099 information using our e-Services system:

e-Services system

- Manual method
- Simple File (spreadsheet saved as tab delimited (.txt) or comma delimited (.csv) file)
- Internal Revenue Service Publication 1220 Format (see www.irs.gov for instructions)

Manual Method

Enter required information from the 1099s directly into e-Services. To do so:

1. Log into e-Services and select the **I Want To...** tab.
2. Under “W-2, W-2C, and 1099,” select **Manually enter data**.
3. Select the year of your 1099 forms.
4. Enter the number of 1099 forms to submit and choose **Next**.
5. Enter the required 1099 information and choose **Next**.
6. A summary of 1099 information will display. If correct, choose **Submit** to complete. If incorrect, choose **Previous** to correct the errors.
7. The confirmation screen will appear after successfully submitting the information. Print the confirmation page by choosing **Printer Friendly** or email the confirmation by choosing **Email Me**.

Simple File Method

Upload a file you create using a spreadsheet program such as Microsoft Excel. Your file must contain the required information (see “Required Information” below).

Note: There are two simple file types accepted by e-Services — tab delimited (.txt) and comma delimited (.csv).

Creating a Simple (delimited) File

Your payroll computer software may be able to create a text file that includes the required information needed to use this method. If not, you must create a file on your own.

One way to create your own file is by using any spreadsheet software, such as Microsoft Excel. On your spreadsheet, each row should represent one payee and each column should represent one piece of required information. **You cannot load a spreadsheet file directly into e-Services; you must first save it as a delimited file.** To do so in Microsoft Excel, choose **File** on the toolbar, and then select **Save As**. In the dropdown **Save as type**, choose either **Text** (tab delimited) (*.txt) or **CSV** (comma delimited) (*.csv).

Continued

Required Information

You must use a separate column for each piece of required information. The columns must follow the specifications below.

Column	Field
A	Filler (see “What You Should Know” on page 2)
B	Year (4 digits, e.g., 2019)
C	Social Security Number (if none, enter 000000000)
D	First Name (max of 15 characters)
E	Middle Name (optional)
F	Last Name (max of 20 characters)
G	Federal Wages
H	Federal Withholding
I	Minnesota Wages
J	Minnesota Withholding
K	1099 Income
L	1099 Withholding

What You Should Know

- Column A is a filler column and must contain data. Do not put 1099 information in this column. You can use this area for your own purpose (e.g., company name).
- The first row is designated for column headings. Do not put 1099 information in this row.
- If there is no dollar amount to enter, the dollar field must be filled with a zero. All dollar amounts must be positive.
- All dollar fields must contain a decimal if there are cents (e.g., 100.55).
- Do not include the “\$” or commas in any fields.
- Do not include dashes in Social Security Numbers.
- If you are using Microsoft Excel to create your file and have a Social Security Number that begins with zero, place an apostrophe before the zero.

Creating a File using a 1220 Format

You can upload a file you create using the Internal Revenue Service Publication 1220 format. For file format instructions and specifications, go to www.irs.gov.

After you create your file, follow the instructions to submit your file in e-Services.

Submitting your File in e-Services

Log in to e-Services:

1. Select the **I Want To** tab.
2. Under “W-2, W-2C, and 1099,” select **Upload a file**.
3. Review the information and choose **Add Attachment**.
4. Choose **1099 (IRS Pub 1220) or W-2s/1099 (Simple)** file type, enter a description (e.g., 2020 Forms 1099), and choose **Browse** to attach your file. Choose **Save**.
5. Choose **Next** to review a summary of the information you attached.
6. If correct, choose **Submit** to complete. If incorrect, choose the red X in the Attachments box on the left to remove the attached file. Choose **Previous** to attach a new file. **Note:** You must correct errors in your file information before reattaching a new file.
7. The confirmation screen will appear after successfully submitting your 1099 information. Print the confirmation page by choosing **Printer Friendly** or email the confirmation by choosing **Email Me**.

Information and Assistance

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282-9999 or 1-800-657-3594

This document is available in alternate formats.